COMPREHENSIVE ANNUAL FINANCIAL REPORT

Missouri Department of Revenue

A Component Unit of the State of Missouri
Fiscal Year Ended June 30, 1993

Combined Annual Financial Report
of the
Director of Revenue and
State Treasurer

Comprehensive Annual Financial Report

Missouri Department of Revenue

A Component Unit of the State of Missouri

Fiscal Year Ended June 30, 1993

Janette M. Lohman
Director of Revenue

Bob L. Holden
State Treasurer

Combined Annual Financial Report of the Director of Revenue and State Treasurer

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INTRODUCTORY

The Introductory Section includes material to familiarize the reader with the contents of the report, organizational structure and financial operation of the Department.

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MEL CARNAHAN
GOVERNOR

JANETTE M. LOHMAN
DIRECTOR

January 3, 1994

The Honorable Mel Carnahan and
Members of the General Assembly

I am pleased to submit the Comprehensive Annual Financial Report of the Department of Revenue for the fiscal year ended June 30, 1993.

The Department of Revenue report is intended to present fairly the financial position and results of operations of the Department of Revenue as measured by the financial activity of the various funds. This report is prepared in accordance with generally accepted accounting principles and consists of three sections.

1. The Introductory Section includes general information and the organization of the Department.

2. The Financial Section includes the financial statements and related footnotes.

3. The Statistical Section includes schedules depicting tax and fee collections and distributions.

The Department of Revenue is responsible for the accuracy of the data presented and the completeness and fairness of the presentation.

This report, together with statements prepared by the State Treasurer (attached to this report) and the Missouri Comprehensive Annual Financial Report of the Office of Administration, Division of Accounting (published separately), fulfill the statutory requirements for financial reporting under Section 32.060, RSMo. 1986.

Sincerely,

Janette M. Lohman

JML:ml

Mission Statement

The Department of Revenue's missions are to administer Missouri's tax laws, to register and title motor vehicles and watercraft, to license drivers, and to collect the proper amount of taxes and fees all in an ethical and equal manner.

To achieve our mission, we will:

Provide courteous, convenient, accurate, timely customer services;

Attract, develop and retain qualified employees;

Operate efficiently and cost effectively; and

Administer the applicable constitutional and statutory provisions fairly and accurately.

OVERVIEW

REPORTING ENTITY

The People of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Missouri Constitution. The Department serves as the central collection agency for all state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles and licensing of drivers throughout the State.

The Director of Revenue is responsible for all operations and policies of the Department. The Director is appointed by the Governor with the advice and consent of the Senate.

Five divisions administer the operations of the Department. They are the Division of Administration, Division of Information Systems, Division of Motor Vehicle and Drivers Licensing, Division of Taxation and Collection and the Division of Compliance. The directors of each of these divisions are appointed by the Director of Revenue.

The number of employees authorized by the legislature for fiscal year 1993 was 2,044 with an operating budget of $62,670,225. The Department has voluntarily adopted many provisions of the State Merit System, but is not officially covered by that program.

The State Tax Commission, Horse Racing Commission, Motor Vehicle Commission and State Lottery Commission are organized within the Department of Revenue, but are administered separately. Only the operations of the Highway Reciprocity Commission are included in the financial statements. It was organized under the Department as a "Type II transfer" as that term is defined in Appendix B of the Reorganization Act of 1974 (RSMo).

OFFICE OF THE DIRECTOR

DIRECTOR OF REVENUE

The Director of Revenue supervises all operations of the Department. The Director formulates general policy and determines long-term goals for the Department.

DEPUTY DIRECTOR

The Deputy Director has line authority for operational decision-making within the Department.

GENERAL COUNSEL

The General Counsel advises the Director on legal matters relative to the Department. Together with a legal staff, the General Counsel conducts litigation on tax matters before the Administrative Hearing Commission and state and federal courts, represents the Department in DWI, licensing, motor vehicle and fuel tax hearings, prepares legal opinions interpreting the tax and transportation laws of the State of Missouri and assists the Office of the Attorney General in court proceedings involving interpretations and enforcement of state taxation and transportation laws.

INTERNAL AUDIT

Internal Audit reviews and evaluates the Department's administrative, operational and internal accounting controls to ensure their adequacy for safeguarding the Department's assets. Internal Audit appraises the effectiveness and efficiency in the use of Department resources and reports findings and recommendations to Department management.

DIVISION OF ADMINISTRATION

This division is responsible for providing service and administrative support to other areas of the Department. There are two staff positions that report to the division director. The Facilities Administrator coordinates with the Office of Administration regarding the safety, maintenance and improvement of the work environment within the Department. The Manager of Division End User Computing Services counsels and supervises technical work involving a variety of data processing applications and functions. This division also has three bureaus.

HUMAN RESOURCE SERVICES

The Employment Services Section coordinates Department payroll, organizes all aspects of hiring, maintains official personnel files and handles workers' compensation and unemployment claims. The Training and Development Services Section facilitates in-house training for the Department and works with management on consulting and teambuilding issues. The Human Relations Officer provides informal problem resolution assistance and consultations to management and staff and promotes a positive work environment. The Human Resource Specialist conducts job audits, revises, creates and interprets Department policy, prepares the Affirmative Action Plan and formulates classification specifications.

FINANCIAL & GENERAL SERVICES

The Accounting Section processes and records departmental expenditures, maintains payment documentation, prepares the Department of Revenue Comprehensive Annual Financial Report, monthly spending plans, fiscal note responses and the division's budget request and coordinates the preparation of the monthly financial statements. The Delivery Services Section maintains and schedules vehicles, performs telephone installations and moves, and performs equipment moves and deliveries. The Investment and Cash

FINANCIAL & GENERAL SERVICES (CONTINUED)

Management Office provides timely deposit and accurate recordkeeping for all monies received and coordinates investment and collaterization of non-state funds under the Department's control. The Mail Service Center handles incoming and outgoing mail. The Purchasing Section coordinates procurement activities. Central Stores receives, stores and distributes supplies. The Telecommunications/Fixed Asset Section monitors telecommunication costs, advises and coordinates telephone moves and system upgrades and provides control and recordkeeping of the Department's fixed assets. The Warehouse and Archive Center provides temporary storage for overflow supplies and forms, furniture and equipment and non-permanent Department records.

BUDGET OFFICE

The Budget Office coordinates preparation of the Department's annual budget request.

DIVISION OF INFORMATION SYSTEMS

This division provides data processing support and direction for the Department in addition to providing technical assistance and coordination of the Department's legislative activities. The division develops, implements and maintains information systems to assist the operating divisions in providing quality taxpayer service. The division also coordinates data processing policies and provides end user computing support. Other responsibilities of the division include scheduling the production process of mainframe systems, entering data for those systems and filing the Department's administrative rules. The division consists of two bureaus, one office and an administrative unit.

INFORMATION SERVICES BUREAU

The Information Services Bureau is responsible for technical analysis, design, development and implementation of systems. The bureau provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration. The bureau also provides training on the Department's automated system and technical data processing training for the Department's personnel.

OPERATIONS BUREAU

The Operations Bureau provides data capture services (processing over 14 million documents annually) using LING entry and optical character recognition equipment. The bureau is also responsible for scheduling and controlling batch production systems and routing output to internal customers and other state agencies and coordinating special requests from internal customers with the State Data Center to meet customer needs.

THE OFFICE OF LEGISLATION AND REGULATIONS

The Office of Legislation and Regulations provides technical assistance on proposed legislation and develops fiscal and revenue estimates for legislation utilizing information provided by the Department's divisions. This office also monitors the progress of all bills affecting the Department's operations. In addition, it is responsible for filing the Department's administrative rules and regulations and coordinating responses to legislative inquiries.

ADMINISTRATIVE SERVICES UNIT

The Administrative Services Unit provides administrative support for the division. This includes preparing fiscal note responses to report legislative impact, preparing the division's budget request, managing the division's finances and providing miscellaneous clerical support to the division.

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

This division is responsible for administering Missouri statutes that relate to the licensing of drivers and motor vehicle/marine titling and registration. This division consists of three bureaus and an administrative office.

MOTOR VEHICLE BUREAU

The Motor Vehicle Bureau is responsible for the titling and registration of motor vehicles, trailers and marinecraft in the state and issuing registration certificates to motor vehicle, marine and salvage dealers. The Motor Vehicle Bureau collects all fees and taxes associated with the registration and titling described above.

DRIVERS LICENSE BUREAU

The Drivers License Bureau is responsible for issuing, suspending and revoking (where applicable) operator and commercial driver licenses, issuing driving permits and non-driver identification cards and processing and maintaining records relating to traffic violation point assessment, the administrative driving-while-intoxicated and abuse-and-lose laws for alcohol/drug offenses and the safety responsibility laws for uninsured motorists. In addition, the Drivers License Bureau participates in the Non-resident Violator Compact and the Driver's License Compact.

FIELD SERVICES BUREAU

The Field Services Bureau is responsible for directing the operations of the 11 branch and 165 fee offices throughout the state. Branch offices are located in major metropolitan

FIELD SERVICES BUREAU (CONTINUED)

areas of the state and are staffed by state employees. Branch offices charge no fee for their services. Fee offices are independently operated by contractual fee agents and have statutory authority to charge fees of $1.50 for each motor vehicle transaction and $2.00 for each driver's license transaction.

DIVISION DIRECTOR'S OFFICE

The Division Director's Office is responsible for the overall administration of the three bureaus and the field operations described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts, divisional accounting and financial statement preparation and coordinating the personal computer hardware and software needs of the division.

DIVISION OF TAXATION AND COLLECTION

This division is responsible for the administration of Missouri's tax law and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions as set forth by statutes relating to state and local taxes. This division has four bureaus and one office.

TAX ADMINISTRATION BUREAU

The Tax Administration Bureau is responsible for the administration of sales/use, financial institutions, insurance premiums, county fees, motor and special fuels, cigarette, individual income, corporate income, withholding and estate taxes. The Tax Administration Bureau also administers distribution of locally imposed sales taxes to the local jurisdictions, handles correspondence and processes amended returns, writes regulations and designs tax forms.

CENTRAL PROCESSING BUREAU

The Central Processing Bureau is responsible for the initial processing of tax returns for all other bureaus within the division. Processing functions include receipt and control, return analysis, cashiering and deposit control, data entry and tax return error corrections.

COLLECTIONS BUREAU

The Collections Bureau is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. The bureau's collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, filing bankruptcy claims and certifying delinquencies to local prosecuting attorneys and referrals to independent collection agencies.

TAXPAYER SERVICES BUREAU

The Taxpayer Services Bureau is responsible for providing taxpayer assistance to taxpayers in regional offices within Missouri. This assistance includes answering questions on the telephone and in person, registering taxpayers and issuing business licenses, participating in taxpayer training programs and issuing tax clearances and no tax dues. In addition, the Taxpayer Services Bureau is responsible for making field visits to taxpayers who are delinquent in paying their taxes.

DIVISION DIRECTOR'S OFFICE

This office is divided into three functional areas. The Accounting and Support Services Office is responsible for federal/state coordination, preparation of legislative testimony, fiscal note preparation to include administrative impacts, divisional accounting and financial statement preparation, document security enforcement, training, special administrative requests and fiscal projections. The Automated Systems Unit is responsible for coordinating the personal computer hardware and software needs of the division, analyzing manual tax systems and developing personal computer programs to automate these systems and coordinating the mainframe needs of the division with the Information Systems Division. The Divisional Support Services Office is responsible for the centralized filing and word processing functions of the division.

DIVISION OF COMPLIANCE

This division is responsible for all civil tax audits and enforcement of the criminal statutes the Director of Revenue is responsible for administering. This division has two bureaus.

CRIMINAL INVESTIGATION BUREAU

The Criminal Investigation Bureau is responsible for creating and maintaining a climate for voluntary tax and motor vehicle compliance by developing information leading to prosecutions of individuals violating these state statutes.

FIELD AUDIT BUREAU

The Field Audit Bureau is responsible for conducting tax field audits on businesses and individuals required to pay taxes to the State of Missouri. The bureau administrator oversees the operations of all in-state offices as well as the offices in Atlanta, Chicago, Dallas, New York and San Francisco.

HIGHWAY RECIPROCITY COMMISSION

The Missouri Highway Reciprocity Commission was created in 1958. The Commission is a member of the International Registration Plan and is authorized to negotiate and enter into reciprocal agreements or arrangements with other states, the District of Columbia, territories and possessions of the United States and foreign countries concerning commercial motor vehicle registration fees for interstate use of the highways. Fees collected are deposited in the State Highway Department Fund. In January 1990, the Commission became a member of the International Fuel Tax Agreement to collect fuel taxes under base state reporting. Taxes and fees collected are deposited in the Motor Fuel Tax Fund.

SUMMARY OF ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The Department's accounting system is set up on a fund basis and each fund is a fiscal and accounting entity with a self-balancing set of accounts. The Department's financial statements for Governmental Funds (General, Special Revenue and Capital Projects) and Agency Funds have been prepared on the modified accrual basis of accounting in conformity with generally accepted accounting principles. Revenues on this basis are recognized when measurable and available to finance current expenditures. Expenditures are recognized when the related liability is incurred.

A Summary of the Department's Significant Accounting Policies and other necessary disclosures are included in the Notes to the Financial Statements.

The Department's annual budget is prepared principally on the cash basis and represents departmental appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. If appropriations are not sufficient for a fiscal year, supplemental amounts are requested during the next legislative session by the same process original appropriations are requested. Budgetary control is maintained at the divisional level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year. Because the budgetary basis differs from generally accepted accounting principles, amounts stated in the accompanying "Combined Statement of Appropriations and Expenditures-Budgetary Basis" are presented on the budgetary basis, that is, the cash basis.

MANAGEMENT RESPONSIBILITIES AND REPRESENTATIONS

The financial statements are based on generally accepted accounting principles considered by management to present fairly and consistently the Department's financial position and results of operations.

The Department's system of internal accounting controls is designed to provide reasonable assurance that (1) transactions are executed in accordance with management's authorizations; (2) assets are protected against loss from unauthorized use or disposition; and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations.

RESULTS OF OPERATIONS

GENERAL GOVERNMENT

State money collected by the Department of Revenue totaled $5.7 billion in fiscal year 1993, an increase of 6% over fiscal year 1992. Department of Revenue collections produced 95% of total State of Missouri general revenues. The amount of Department of Revenue collections from various sources and the increase (decrease) from last year are shown on the following page.

Department of Revenue
State Collections

	(in thousands of dollars)			
	1993 Amount	Percent of Total	1992 Amount	Increase (Decrease) From 1992
Individual Income Tax	$ 2,321,040	41%	$ 2,167,975	7%
Corporate Income Tax	236,351	4%	275,169	(14%)
Licenses, Permits & Fees	275,414	5%	254,988	8%
Motor Fuel Tax	458,771	8%	399,515	15%
Sales and Use Tax	2,007,167	35%	1,909,317	5%
Sales of Information	3,225	---	3,302	(2%)
Other Revenue	368,105	7%	335,573	10%
Total Department of Revenue State Collections	$ 5,670,073	100%	$ 5,345,839	6%

Expenditures for Department of Revenue general government functions (General Fund and Special Revenue Funds) totaled $57.6 million in fiscal year 1993, an increase of 2% over fiscal year 1992.

The increase in Department of Revenue general government expenditures by function over the preceding year are as follows.

Department of Revenue
General Government Expenditures
By Function

	(in thousands of dollars)			
	1993 Amount	Percent of Total	1992 Amount	Increase from 1992
Personal Service	$ 37,618	65%	$ 37,547	.2%
Expense & Equipment	19,939	35%	18,846	5.8%

Fund balances of general government funds at June 30, 1993 and June 30, 1992 are summarized as follows.

Fund Balance

	(in thousands of dollars)	
	1993	1992
General	$ 759	$ 572
Special Revenue	4,440	4,560

The Department has 21 Agency Funds. These funds either receive and distribute monies to other governments or hold money pending a subsequent event.

Aggregate comparative data for all Agency Funds for the current and prior fiscal year are as follows.

Agency Funds

	(in thousands of dollars)	
	1993	1992
Total Receipts	$ 1,747,776	$ 1,633,720
Total Distributions	1,727,742	1,633,155
Total Assets	127,236	105,239
Total Liabilities	127,236	105,239

CASH MANAGEMENT AND INVESTMENTS

During the year, temporary surplus cash from the various Agency Funds are invested by the Department through its contracted bank. Most of these funds' cash balances are pooled for investment purposes. The Department also invests its "float" which increases the earning power. Cash was invested in one day repurchase agreements and federal agency securities and United States Treasury Notes with maturities ranging from 17 to 358 days. At June 30, 1993 these investments consisted of repurchase agreements in the amount of $106,400,000, agency securities in the amount of $11,805,900 and United States Treasury Notes in the amount of $3,930,418. The average yield on maturing investments during the year was 3.27% and the amount of interest earned was $2,558,430.

GENERAL LONG-TERM DEBT AND OTHER SIMILAR OBLIGATIONS

General long-term obligations include the following.

1. Compensated absences in the amount of $2,407,000 that will be paid from the General Fund and Special Revenue Funds.

2. Obligations under lease/purchases in the amount of $14,000 that will be paid from the General Fund and Special Revenue Funds.

3. Income Tax refunds on federal pensions in the amount of $174,000 that will be paid in fiscal year 1994 from the General Fund.

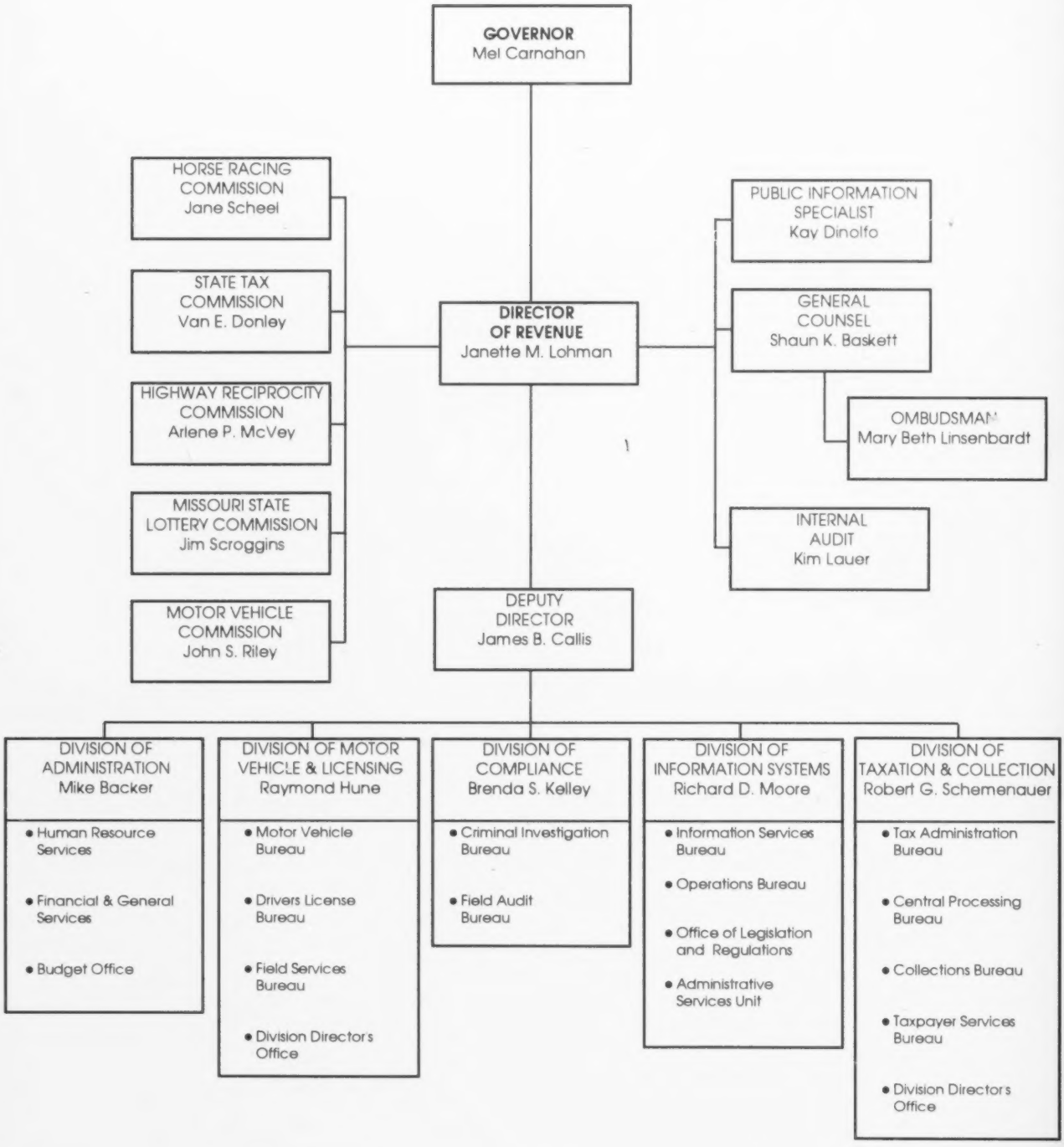
PENSION FUNDS

The Department's employees are covered under the Missouri State Employees' Retirement System (MOSERS). The Office of Administration (OA) makes the contribution to MOSERS for the Department's employees.

AUDIT

The accompanying financial statements have not been audited by an independent auditor. The financial statements have been marked unaudited.

Department of Revenue
Organizational Chart



DEPARTMENT OFFICIALS

Janette M. Lohman
Director

James B. Callis
Deputy Director

Mike Backer
Director of Administration

Shaun K. Baskett
General Counsel

Raymond Hune
Director of Motor Vehicle & Drivers Licensing

Brenda S. Kelley, CPA
Director of Compliance

Arlene P. McVey
Director of Highway Reciprocity Commission

Richard D. Moore
Director of Information Systems

Robert G. Schemenauer, CPA
Director of Taxation and Collection

FINANCIAL

The Financial Section includes combined and individual financial statements for the various funds of the Department.

GENERAL PURPOSE FINANCIAL STATEMENTS

COMBINED STATEMENTS

The Combined Statements provide a summary overview of the financial position of all fund types and account groups and of the operating results by fund type. Also, they serve as an introduction to the more detailed statements and schedules that follow.

Unaudited

DEPARTMENT OF REVENUE
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1993

(in thousands of dollars)

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTAL (Memorandum Only)	
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 12)	AGENCY FUNDS	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1993	1992
ASSETS								
Cash and Cash Equivalents (Note 3)	$			119,608			119,608	99,574
Interest Receivable (Note 1.F.)				150			150	82
Appropriations Receivable (Note 1.G.)	581	9,286					9,867	10,255
Accounts Receivable (Note 1.H.)	192,383	73,907					266,290	206,627
Allowance for Doubtful Accounts (Note 1.H.)	(116,888)	(11,797)					(128,685)	(93,012)
Due From Other Funds (Note 4)	1,382	19,684	19,655	7,478			48,199	44,276
Due From State Treasurer (Note 1.J.)	30,081	45,268					75,349	76,826
Funds in Custody of State Treasurer (Note 1.K.)	37,755						37,755	33,672
Postage Inventory (Note 1.L.)	504	8					512	580
Supply Inventory (Note 1.L.)	225	383					608	779
License Plate and Tab Inventory (Note 1.L.)		1,358					1,358	1,625
Cigarette Tax Decal Inventory (Note 1.L.)	56						56	46
Fixed Assets (Note 5)					14,917		14,917	14,372
Amount to be Provided for Retirement of General Long-Term Debt (Note 9)						2,595	2,595	2,727
Total Assets	$ 146,079	138,097	19,655	127,236	14,917	2,595	448,579	398,429
LIABILITIES								
Accounts Payable	$ 327	1,456					1,783	2,868
Accrued Payroll	130	69					199	143
Bank Service Charges Payable				10			10	8
Refunds Payable (Note 1.O.)	30,081	2,532					32,613	35,991
Due to Other Entities (Note 1.P.)	29,772	5,072		109,355			144,199	122,674
Due to Other Funds (Note 4)		42,735		5,464			48,199	44,277
Due to State Treasurer (Note 1.J.)	3,130	78,601	19,655				101,386	96,657
Funds Held in Trust (Note 1.Q.)	8,133			12,407			20,540	17,928
Deferred Revenue (Note 1.R.)	73,747	3,192					76,939	55,652
Compensated Absences (Note 8)						2,407	2,407	2,347
Obligations Under Lease/Purchases (Note 6)						14	14	181
Pension Refunds (Note 7)						174	174	199
Total Liabilities	$ 145,320	133,657	19,655	127,236	0	2,595	428,463	378,925
FUND EQUITY								
Investment in Fixed Assets (Note 5)	$				14,917		14,917	14,372
Fund Balance (Notes 1.S. & 11)								
Reserved for Encumbrances	27	4,463					4,490	4,043
Reserved for Inventory	785	1,749					2,534	3,029
Unreserved	(53)	(1,772)					(1,825)	(1,940)
Total Fund Equity	$ 759	4,440	0	0	14,917	0	20,116	19,504
Total Liabilities and Fund Equity	$ 146,079	138,097	19,655	127,236	14,917	2,595	448,579	398,429

The notes to the financial statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES
FOR YEAR ENDED JUNE 30, 1993

(in thousands of dollars)

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUND (Note 12)	TOTAL (Memorandum Only) 1993	1992
REVENUES					
Appropriations	$ 42,755	130,555		173,310	159,096
Corporate Income Tax	148,017			148,017	203,010
Individual Income Tax	1,929,193	1,826		1,931,019	1,777,620
Licenses, Permits, Fees	33,506	241,494		275,000	255,882
Motor Fuel Tax		429,939		429,939	369,807
Sales and Use Tax	1,272,659	654,044		1,926,703	1,835,929
Sales of Information		3,234		3,234	3,307
Other Revenues	212,668	150,291		362,959	326,290
Total (Note 2.A.)	$ 3,638,798	1,611,383	0	5,250,181	4,930,941
Provision for Transmittal to State Treasury	$ 3,596,044	1,480,803		5,076,847	4,771,823
Net Revenues	$ 42,754	130,580	0	173,334	159,118
EXPENDITURES					
Personal Service	$ 17,961	19,657		37,618	37,547
Expense and Equipment (Note 2.B.)	6,580	13,359		19,939	18,846
Assessment Expenditures	13,186			13,186	13,192
Certification Costs	100			100	100
Commercial Drivers License Info. System Fees		148		148	635
Dues to State Tax Commission	60			60	39
Motor Fuel Tax Distributions		91,822		91,822	81,427
Fees to Counties & Collection Agency Fees	1,613			1,613	1,514
Payment of Fees	81			81	66
Total Expenditures	$ 39,581	124,986	0	164,567	153,366
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	$ 3,173	5,594	0	8,767	5,752
Lapsed Balances (Note I.V.)	3,107	– 5,098		8,205	6,609
Excess of Revenues Over (Under) Expenditures	$ 66	496	0	562	(857)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	$ 426	356,254	145,284	501,964	441,557
Operating Transfers Out		(564,205)		(564,205)	(495,842)
Total Other Financing Sources (Uses)	$ 426	(207,951)	145,284	(62,241)	(54,285)
Provision for Transfers to Other Funds	426	(207,951)	145,284	(62,241)	(54,285)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	$ 66	496	0	562	(857)
(Increase) Decrease in Reserve for Encumbrances	(2)	(445)		(447)	112
Net change in Unreserved Fund Balance	$ 64	51	0	115	(745)
Fund Balance Unreserved – July 1, 1992	(117)	(1,823)		(1,940)	(1,195)
Fund Balance Unreserved – June 30, 1993	$ (53)	(1,772)	0	(1,825)	(1,940)

The notes to the financial statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES – – BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
GENERAL FUND – STATE						
Division of Administration						
Personal Service	$ 1,633	1,377	256	1,747	1,497	250
Expense and Equipment	2,821	2,404	417	3,307	2,817	490
Total	$ 4,454	3,781	673	5,054	4,314	740
Division of Information Systems						
Personal Service	$ 2,095	1,816	279	2,278	1,938	340
Expense and Equipment	2,429	1,765	664	1,872	1,147	725
Total	$ 4,524	3,581	943	4,150	3,085	1,065
Division of Taxation and Collection						
Personal Service	$ 8,484	8,030	454	8,815	8,176	639
Expense and Equipment	1,412	1,269	143	1,281	1,230	51
Fees to Counties & Collection Agency Fees	1,685	1,613	72	1,513	1,513	0
Payment of Fees	150	81	69	150	66	84
Total	$ 11,731	10,993	738	11,759	10,985	774
Division of Compliance						
Personal Service	$ 7,288	6,737	551	7,057	6,414	643
Expense and Equipment	1,396	1,210	186	1,275	952	323
Dues to State Tax Commission	61	60	1	39	39	0
Total	$ 8,745	8,007	738	8,371	7,405	966
Tax Refunds	$ 411,500	411,483	17	417,909	417,861	48
Assessment Expenditures	13,200	13,186	14	13,600	13,192	408
Certification Costs	101	100	1	100	100	0
General Fund – State Total	$ 454,255	451,131	3,124	460,943	456,942	4,001

See page 6 for explanation of references on appropriations.
The notes to the financial statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES – – BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend	Lapsed Balances	Appropriation	Expend	Lapsed Balances
SPECIAL REVENUE FUNDS						
Division of Administration						
Personal Service	$ 2,472	2,472	0	2,390	2,390	0
Expense and Equipment	3,695	3,672	23	3,361 a	3,334	27
Total	$ 6,167	6,144	23	5,751	5,724	27
Division of Information Systems						
Personal Service	$ 3,563	3,406	157	3,563	3,401	162
Expense and Equipment	4,052	3,041	1,011	2,948 b	2,493	455
Total	$ 7,615	6,447	1,168	6,511	5,894	617
Division of MV/DL Excl. Branch Office						
Personal Service	$ 8,866	8,572	294	8,808 c	8,384	424
Expense and Equipment	6,000	5,630	370	6,255 d	4,998	1,257
Branch Office						
Personal Service	3,034	3,016	18	3,353	3,196	157
Expense and Equipment	497	465	32	575	523	52
Total	$ 18,397	17,683	714	18,991	17,101	1,890
Division of Taxation and Collection						
Personal Service	$ 865	865	0	863 e	823	40
Expense and Equipment	195	195	0	200 f	190	10
Total	$ 1,060	1,060	0	1,063	1,013	50
Highway Reciprocity Commission						
Personal Service	$ 684	657	27	704	662	42
Expense and Equipment	340 g	243	97	272	242	30
Total	$ 1,024	900	124	976	904	72
Division of Compliance						
Personal Service	$ 669	669	0	669	667	2
Expense and Equipment	182	156	26	182	182	0
Total	$ 851	825	26	851	849	2
Refunds for Aviation Trust Fund	$ 21	20	1	16	16	0
Commercial Driver's License Information System Fees	570	148	422	635	635	0
Motor Fuel Tax Distributions	94,872	92,251	2,621	81,287	81,287	0
Refund of any tax or fee credited to State Highway Department Fund	972	964	8	1,137	1,137	0
Refund of Motor Fuel Tax	29,850	29,850	0	27,575	27,570	5
Refunds – Overpayment & Errors – Workers' Comp.	250	222	28	1,500	415	1,085
Refunds – Overpayment & Errors – Second Injury Fund	50	22	28	200	82	118
Special Revenue Funds Total	$ 161,699	156,536	5,163	146,493	142,627	3,866

See page 6 for explanation of references on appropriations.
The notes to the financial statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES – – BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
AGENCY FUNDS						
Gasoline Taxes to Counties	$ 63,248	61,501	1,747	54,192	54,192	0
TOTAL (Memorandum Only)	$ 679,202	669,168	10,034	661,628	653,761	7,867

See page 6 for explanation of references on appropriations.
The notes to the financial statements are an integral part of this statement.

Unaudited

DEPARTMENT OF REVENUE
FOOTNOTES TO THE
COMBINED STATEMENT OF APPROPRIATIONS AND EXPENDITURES – –
BUDGETARY BASIS
GENERAL, BUDGETED SPECIAL REVENUE AND BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

FUND	Reference	1993	Reference	1992
SPECIAL REVENUE FUNDS				
Division of Administration				
Expense and Equipment			a	$ 625
Division of Information Systems				
Expense and Equipment			b	500
Division of MV/DL Excl. Branch Office				
Personal Service			c	50,840
Expense and Equipment			d	146,367
Division of Taxation and Collection				
Personal Service			e	11,592
Expense and Equipment			f	5,920
Highway Reciprocity Commission				
Expense and Equipment	g	$ 77,551		
TOTAL (Memorandum Only)		$ 77,551		$ 215,844

The notes to the financial statements are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

The notes to the Financial Statements provide a summary of significant accounting policies and other disclosures required for a fair presentation of the basic financial statements.

DEPARTMENT OF REVENUE
NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED JUNE 30, 1993

The accounting methods and procedures adopted by the Department of Revenue conform to generally accepted accounting principles as applied to governmental entities. The following notes to the financial statements are an integral part of the Department's Comprehensive Annual Financial Report.

1. SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

The reporting entity includes divisions and a commission and their respective funds for which the Director of Revenue is financially accountable. In addition, exclusion of such divisions and commission would cause the reporting entity's financial statements to be misleading or incomplete. The Lottery Commission, Horse Racing Commission, Motor Vehicle Commission and State Tax Commission are excluded from the reporting entity. These commissions are not financially accountable to the Director of Revenue and therefore are fiscally independent.

B. BASIS OF PRESENTATION

These financial statements present the various fund types and account groups of the Department of Revenue. Appropriations provide the monies to operate the Department and the programs it administers. Accordingly, these financial statements are presented by fund type for analysis of the accountability of transactions by fund type.

Because expenditures for the fund type or any program are reported only as charged to appropriations, they may not reflect the total cost of the related activity. Other direct and indirect costs provided by other state agencies are not allocated to the applicable fund type or program.

The accompanying financial statements are structured into two categories of funds and two account groups as follows.

Governmental Funds include the General Fund, Special Revenue Funds and a Capital Projects Fund. These funds account for the revenue sources and expenditures of the Department of Revenue.

Fiduciary Funds include Agency Funds. These funds account for assets held by the Department as an agent for individuals, other governments and other funds.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

Account Groups include the General Fixed Assets Account Group and the General Long-Term Debt Account Group. These account groups are used to record the fixed assets and long-term liabilities of the Governmental Funds.

C. BASIS OF ACCOUNTING

The financial statements are presented on a modified accrual basis of accounting. Revenues are recognized when they become measurable and available to pay current period liabilities. Expenditures are recognized when the related fund liability is incurred except for the following.

1. Fixed assets are reported as expenditures when acquired.
2. Compensated absences (accumulated vacation and compensatory time) and sick pay are recorded as expenditures when paid.
3. Inventories are recorded as expenditures when purchased.

Expenditures include amounts payable at June 30 and paid during the lapse period. The Department's claim against appropriations for these payables is reflected on the financial statements as appropriations receivable. The authority to expend appropriations ends with the close of the lapse period.

D. BUDGETARY DATA

The Department's annual budget is prepared principally on the cash basis and represents appropriations recommended by the Governor and passed by the State legislature prior to the beginning of the fiscal year. Certain estimated original appropriation amounts may be increased as necessary. If supplemental appropriations are required for an appropriation year, they are enacted during the next legislative session by the same process used for original appropriations.

Budgetary control is maintained at the division level. Expenditures cannot exceed the appropriation amounts at the individual appropriation level. Also, the Governor has the authority to reduce the allotments or appropriations in any fund if it appears that revenues for the fiscal year will fall below the estimated revenues. Unexpended appropriations lapse at the end of each appropriation year.

E. CASH AND CASH EQUIVALENTS

For reporting purposes, this includes bank accounts and all short-term investments such as United States Treasury Notes, federal agency securities and repurchase agreements. Cash balances of Agency Funds are pooled and invested by the Department's contracted bank.

1. *SIGNIFICANT ACCOUNTING POLICIES (continued)*

F. INTEREST RECEIVABLE

Interest receivable represents accrued interest on Agency Fund's short-term investments.

G. APPROPRIATIONS RECEIVABLE

Appropriations receivable are the Department's claim against appropriations for payables at June 30 and paid during the lapse period.

H. ACCOUNTS RECEIVABLE

Accounts receivable are derived primarily from taxes and interest and penalties or additions to tax. Receivables are reported gross of allowances for doubtful accounts. Allowances for doubtful accounts are presented separately in the financial statements.

Estimates of withholding, sales, motor fuel and special fuel taxes due to the Department are computer or manually generated based on the taxpayer's past liability when the taxpayer fails to file a return when due. Estimates of individual and corporate taxes are based on matching with federal tax returns. Because it is uncertain whether a liability exists at the time the estimate is generated, the actual tax receivable is not measurable. Thus, estimates are not included in the receivables or revenues shown on the financial statements. At June 30, 1993 the tax revenue estimate was approximately $292 million.

I. DUE TO AND DUE FROM OTHER FUNDS

Due to and due from other funds represent interfund payables and receivables that arise from interfund transfers required by Missouri statutes.

J. DUE TO AND DUE FROM STATE TREASURER

Amounts reported as due to the state treasurer represent the Department's obligation to transfer accounts receivable (less allowances and deferred revenues) and amounts due from other funds to the state treasury when received.

Amounts reported as due from the state treasurer represent payments received from taxpayers in excess of their computed tax liability and/or amounts due to be transferred to another fund.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

K. FUNDS IN CUSTODY OF STATE TREASURER

Funds in custody of state treasurer are sales tax bonds, protested income and sales tax and transient employer bonds. The corresponding liabilities are funds held in trust (protested taxes) and due to other entities (bonds).

L. INVENTORY

Inventory consist of supplies, postage, license plates and tabs, and cigarette tax decals. Supply inventories consists primarily of office supplies and bureau specific forms. Inventories are valued at actual cost using the first-in, first-out method of inventory valuation and are recognized as expenditures when purchased. Inventories on-hand at fiscal year end are recorded on the applicable funds' balance sheet and as a reserve of fund balance.

M. FIXED ASSETS

Fixed asset purchases are reported as expenditures in the fund that finances the acquisition and are capitalized in the General Fixed Assets Account Group. Fixed assets consist of furniture and equipment and are valued at historical cost or estimated historical cost when actual historical cost is unknown. No depreciation is provided on fixed assets.

N. LONG-TERM DEBT

Long-term obligations of the Department are reported in the General Long-Term Debt Account Group and consist of lease/purchase liabilities, compensated absences and income tax refunds on federal pensions.

O. REFUNDS PAYABLE

Refunds payable in the General Fund consist primarily of amounts owed for overpayment of individual and corporate income tax. Special Revenue Funds' refunds payable consist of refunds of motor fuel tax, aviation fuel tax, workers' compensation, overpayments and errors.

P. DUE TO OTHER ENTITIES

The due to other entities amount in the General Fund includes cash and transient employer bonds held by the state treasurer, amounts owed for continuing assessment cost and fees owed for collection services. The due to other entities amount in the Special Revenue Funds consists of motor fuel tax distribution owed to local governments. The Agency Funds' due to other entities amount consist of

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

local cigarette tax, local sales tax, local use tax, financial institutions tax and gasoline tax owed to local governments. It also includes amounts collected by the Highway Reciprocity Commission and the Department of Economic Development that are owed to other states.

Q. FUNDS HELD IN TRUST - GENERAL FUND

Funds held in trust in the General Fund represent income tax and the three percent General Fund portion of sales tax paid under protest. Protested sales taxes and income taxes are either returned to the taxpayer or remitted to the state based upon decisions reached by the Administrative Hearing Commission or various courts.

R. DEFERRED REVENUES

Deferred revenues are accounts receivable that have met asset recognition criteria but have not met revenue recognition criteria. Therefore, such amounts are reported within the accompanying financial statements as receivables and offset by a deferred revenue account (net of allowances). Revenues have been offset $190,635,646 within the General Fund and $14,987,666 within the Special Revenue Funds.

S. FUND EQUITY

The negative unreserved fund balances represent liabilities that were paid from Fiscal Year 1994 appropriations. The reserved fund balances represent the portion of fund equity not available for expenditure. The reserved fund balance includes the following two accounts.

Reserved for Encumbrances is an account used to segregate a portion of fund balance for amounts paid from current year appropriations for the subsequent year's obligation.

Reserved for Inventory is an account to segregate a portion of fund balance to indicate that inventory does not represent available, spendable resources even though it is a component of assets.

T. REVENUES

Revenues for governmental funds are recognized when both measurable and available. All revenues are reported net of refunds of $415,120,216 for the General Fund and $32,448,801 for the Special Revenue Funds.

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

U. EXPENDITURES

Expenditures are recognized when the related liability is incurred. Expenditures are reported net of revenue overcollections (refunds).

V. LAPSED BALANCES

Lapsed balances is a budgetary account. It represents unspent Department appropriations. The Department does not have the authority to spend funds representing lapsed balances.

W. TOTAL (MEMORANDUM ONLY)

The "Total (Memorandum Only)" column is presented as additional analytical data only and is not intended to fairly present the financial statements. Because this column does not identify the restrictions which exist by fund type, it should be read only with reference to the details of each fund type.

2. BUDGETARY ACCOUNTING

A. REVENUES

The appropriations included as revenues are only those for Department operations and exclude refund appropriations. Revenues are presented on the modified accrual basis of accounting, net of refunds. Cash collections reconcile to revenues as shown on the following page.

2. *BUDGETARY ACCOUNTING (continued)*

		(in thousands of dollars)	
		General Fund	Special Revenue Funds
Fiscal Year 1993 Cash Collections	$	4,144,818	1,525,255
Add (Deduct) net change in:			
Receivables		56,687	2,976
Due From Agency Funds		295	11
Deduct:			
Deferred Revenues		(190,636)	(14,988)
Refunds		(415,120)	(32,449)
Add:			
Appropriations		42,754	130,553
Revenue/Expenditure Offset			25
Fiscal Year 1993 Revenue (GAAP Basis)	$	3,638,798	1,611,383

B. EXPENDITURES

The expense and equipment amounts shown on the Combined Statement of Appropriations and Expenditures -- Budgetary Basis reconcile to the expense and equipment amounts shown on the Combined Statement of Revenues, Expenditures and Changes in Fund Balance, All Governmental Fund Types as shown on the following page.

2. BUDGETARY ACCOUNTING (continued)

		(in thousands of dollars)	
		General Fund	Special Revenue Funds
Budgetary Expense and Equipment Expenditures	$	6,646	13,401
Add (Deduct) net change in:			
Encumbrances		(2)	168
Current year expenditures paid from subsequent year's appropriation		(64)	(235)
Add:			
Revenue/Expenditure Offset			25
Fiscal Year 1993 Expenditures (GAAP Basis)	$	6,580	13,359

3. CASH AND CASH EQUIVALENTS

For reporting purposes, cash and cash equivalents include bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost which approximate market. Cash resources in the Agency Funds are combined to form a pool for investment purposes. Investments are managed by the Department's contracted bank in accordance with an agreement entered into in December, 1989. Interest income earned as a result of pooling is distributed to the appropriate funds based on each fund's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43-020 authorizes the Department to invest in the following instruments: United States Treasury Notes, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

3. *CASH AND CASH EQUIVALENTS (continued)*

All deposits are insured by the FDIC up to $100,000. The balance is secured by collateral pledged to the Department. All investments in repurchase agreements and securities are one hundred percent secured by the underlying Federal Government Securities. The Department's contracted bank guarantees no loss of principal or interest to the Department.

At June 30, 1993, Agency Fund cash and cash equivalents carrying amounts consisted of the following.

Description		Balance
Repurchase Agreements	$	106,400,000
U.S. Treasury Notes		3,930,418
Agency Securities		11,805,900
Investment of "float"		(2,528,318)
Total	$	119,608,000

The cash and cash equivalents were secured by the following collateral.

		Carrying Amount	Bank Balance	Collateral Value
Deposits:				
Insured (FDIC)	$	2,054,192	2,345,607	2,345,607
Uninsured:				
Collateral held by Department's contracted bank in Department's name		(4,582,510)	399,937	12,690,311
Total Deposits	$	(2,528,318)	2,745,544	15,035,918

3. CASH AND CASH EQUIVALENTS (continued)

		Carrying Amount	Market Value
Investments:			
Repurchase Agreements:			
Securities held by the Department in the Department's name	$	106,400,000	106,400,000
U.S. Treasury Notes:			
Securities held by the Department in the Department's name		3,930,418	3,961,796
Agency Securities:			
Securities held by the Department in the Department's name		11,805,900	11,916,689
Total Investments	$	122,136,318	122,278,485

Department investment securities are held in a joint custody account with the Department's contracted bank at the Federal Reserve Bank of St. Louis. The joint custody account requires that Department personnel release securities. Department collateral securities are either held in the Federal Reserve joint custody account or by a third party custodian.

The Combined Balance Sheet All Fund Types and Account Groups also includes $29,552,116 for sales tax bonds, $5,887,359 for protested income tax, $2,245,580 for protested sales tax and $70,000 for transient employer bonds in the General Fund-State. Because these amounts are under the custody and control of the State Treasurer, responsibility for investing and securing these funds rests with that office.

3. CASH AND CASH EQUIVALENTS (continued)

At June 30, 1993 these funds were invested as follows.

		Carrying Amount	Market Value
Certificates of Deposit	$	11,224,578	11,359,273
Repurchase Agreements		20,723,750	20,723,750
U.S. Government Securities		5,799,176	5,754,522
Other		7,551	7,688
Total	$	37,755,055	37,845,233

The above investments were secured with securities held by the State Treasurer or by his agent in the State Treasurer's name.

4. INTERFUND RECEIVABLES AND PAYABLES

A summary of interfund receivables and payables at June 30, 1993 is shown on the following page.

4. INTERFUND RECEIVABLES AND PAYABLES (continued)

Fund		(in thousands of dollars) Receivables	Payables
General	$	1,382	
Capital Projects:			
State Road		19,655	
Special Revenue:			
DOR Information			529
Motor Fuel Tax		13,422	28,784
State Highway Department		6,189	13,422
State Transportation		73	
Agency:			
Cigarette Tax			7
Compliance Clearing			72
County Aid Road Trust		3,381	
Financial Institutions Tax			433
Highway Reciprocity Comm. Holding			1
International Registration Plan			13
Local Sales Tax		4,097	736
Local Use Tax			105
Motor Vehicle Local Sales Tax			4,097
Total	$	48,199	48,199

5. FIXED ASSETS

A statement of changes in fixed assets for the year ended June 30, 1993 follows.

		Fixed Assets Furniture and Equipment (in thousands of dollars)
Balance July 1, 1992	$	14,372
Additions		1,703
Deletions		(990)
Adjustments		(168)
Balance June 30, 1993	$	14,917

6. CAPITAL LEASES

The Department has entered into various lease/purchase agreements for the acquisition of office equipment. FASB Statement No. 13, "Accounting for Leases" requires a lease that transfers substantially all of the benefits and risks of ownership to the lessee to be accounted for as the acquisition of a fixed asset and the incurrence of an obligation of the lessee (a capital lease). The liability presented in the General Long-Term Debt Account Group represents the net present value of the remaining lease/purchase agreements. The related assets are reported in the General Fixed Assets Account Group.

The General Fund and/or the Highway Department Fund supply funds for payment of these lease obligations. The use of the leased equipment and the availability of monies in each fund dictates which fund pays for specific leased equipment.

A summary of the future minimum lease payments for capital leases is shown on the following page.

6. CAPITAL LEASES (continued)

Fiscal Year Ending June 30,		Future Minimum Lease Payments
1994	$	5,853
1995		5,853
1996		3,740
After 1996		0
Total minimum lease payments	$	15,446
Less amount representing interest		(1,068)
Present value of net minimum lease payments	$	14,378

7. INCOME TAX REFUNDS ON FEDERAL PENSIONS

Due to decisions of the United States Supreme Court and the Missouri Supreme Court in Fiscal Year 1989, the Department is obligated to refund individual income taxes paid on federal pensions. The balance of refunds owed at June 30, 1993 was approximately $174,000. This balance will be paid in fiscal year 1994. The General Assembly approved temporary changes in sales tax and corporate income tax to generate additional revenues to pay the refunds. The refunds are payable from the General Fund and therefore reported in the General Long-Term Debt Account Group.

8. COMPENSATED ABSENCES

Compensated absences reported in the General Long-Term Debt Account Group represent accumulated unpaid vacation and compensatory time. This amount is not accrued in the governmental funds but is recorded as an expenditure when paid.

8. COMPENSATED ABSENCES (continued)

The policy for vacation pay allows employees to take time off with pay, to accumulate this leave to a specified maximum and to receive accumulated leave on termination. A normal year's accumulation for the Department is approximately 31,472 days. At June 30, 1993, accumulated leave was 31,521 days. This would require approximately $2,333,000 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Compensatory leave is earned by all employees who are eligible under the Fair Labor Standards Act. The Department's policy allows the Department to provide for any combination of compensatory time off and overtime payment. Accumulated compensatory time at June 30, 1993 was 1,000 days. This would require approximately $74,000 to satisfy at salary rates then in effect (excluding the state's share of OASDHI, retirement and insurance).

Accumulated sick leave is not paid upon employee termination and does not represent a liability of the Department.

9. CHANGES IN GENERAL LONG-TERM DEBT

The following is a summary of changes in general long-term debt for the year ended June 30, 1993.

	(in thousands of dollars)			
	Balance July 1, 1992	Increases	Decreases	Balance June 30, 1993
Obligations Under Lease/Purchases	$ 181		(167)	14
Income Tax Refunds on Federal Pensions	199		(25)	174
Compensated Absences	2,347	60		2,407
Total Long-Term Debt	$ 2,727	60	(192)	2,595

10. EMPLOYEE FRINGE BENEFITS

Employees are covered by the Missouri State Employees' Retirement System (MOSERS) and the Social Security System (OASDHI) and may participate in the state's medical benefit plan. Pension costs, life and disability insurance costs, the state's portion of social security taxes and the state's contribution to the medical benefit plan are paid from the same fund as the related payrolls. Transfers related to salaries paid from the various funds are not identified by agency; and, thus, are not presented in the financial statements. The Office of Administration (OA) has the appropriations to pay the fringe benefit cost.

For the year ended June 30, 1993 the cost to the State of Missouri for Department of Revenue employees' fringe benefits was approximately $9,440,000. Of this amount, $6,608,000 represented the amount contributed by OA for the MOSERS retirement plan.

MOSERS, authorized by Chapter 104, RSMo, is a noncontributing, defined benefit plan. To be eligible to participate in the MOSERS Plan, employees must be employed in a position normally requiring them to work at least 1,000 hours a year and must not be accumulating benefits in another retirement system to which the state is contributing. An employee is vested once they have five years of service.

Fiscal Year 1993 payroll for all employees of the Department was $37,618,000. Of this amount $35,973,000 was covered payroll for the MOSERS retirement plan.

Employees may also participate in the state's deferred compensation and cafeteria plans. Created in accordance with Internal Revenue Code Section 457, the deferred compensation plan permits employees to defer a portion of their current salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The cafeteria plan is a flexible compensation program created in accordance with Internal Revenue Code Section 125. This plan permits employees to reduce their salaries in exchange for nontaxable benefits, creating tax savings that are used to pay or reimburse certain expenses elected by the employees. The options available to employees are medical expense reimbursement, dependent care reimbursement and premium payment for state health and life insurance.

11. DEFICIT FUND BALANCE

The amounts presented as negative fund balances at June 30, 1993 resulted from liabilities that were paid from Fiscal Year 1994 appropriations as shown on the following page.

11. DEFICIT FUND BALANCE (continued)

General Fund		
Payment of Fees to Prosecuting Attorneys	$	18,294
Office Expense		4,205
Professional Services		28,218
Miscellaneous		1,740
Total	$	52,457
Highway Revenue Generating Fund		
Office Expense	$	13,424
State Highway Department Fund		
Vehicle License Plates	$	599,990
Office Expense		25,543
Data Processing Expense & Equipment		15,953
Miscellaneous		7,564
Total	$	649,050
Motor Fuel Tax Fund		
Motor Fuel Tax Distributions	$	1,110,496

12. CAPITAL PROJECTS FUND

The Capital Projects Fund column on the Combined Balance Sheet All Fund Types and Account Groups and the Combined Statement of Revenues, Expenditures and Changes in Fund Balance All Governmental Fund Types only includes the State Road Fund. The State Road Fund, authorized by Article IV, Section 30(b) of the Missouri Constitution receives transfers from the Motor Fuel Tax Fund.

13. OPERATING LEASES

The Department has entered into various operating leases for land and buildings. Each lease contains a fiscal funding clause indicating that continuation of the lease is subject to annual funding by the legislature. It is expected that in the normal course of business most of the leases will be renewed or replaced by similar leases. Future minimum commitments due under operating leases as of June 30, 1993 were as follows.

Year Ending June 30		Amount
1994	$	364,668
1995		303,727
1996		222,116
1997		91,455
1998		27,840
Thereafter		6,960
Total Minimum Commitments	$	1,016,766

Expenditures for rent under operating leases for the years ended June 30, 1993 and June 30, 1992 were $653,234 and $664,471 respectively.

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SPECIAL REVENUE FUND DESCRIPTIONS

AVIATION TRUST FUND

This fund, as authorized by Section 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel in propelling aircraft with reciprocating engines.

BLIND PENSION FUND

This fund, as authorized by Section 209.130, RSMo, receives collections generated from a tax of three cents on each one hundred dollars valuation of taxable property in the State of Missouri.

CHILDREN'S TRUST FUND

This fund, as authorized by Section 451.151, RSMo, receives fees charged by county Recorders of Deeds for the issuance of marriage licenses.

CONSERVATION COMMISSION FUND

This fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives the monies generated from the collection of the one-eighth percent sales tax.

CRIME VICTIMS' COMPENSATION FUND

This fund, as authorized by Section 595.045, RSMo, receives the following:

1) Seventy-five percent of $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the maximum amount has been deposited into the State Forensic Laboratory Fund;

2) Seventy-five percent of $4.75 of each $5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state; and

3) One hundred percent of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:
   a) Sixty-eight dollars for the conviction of a Class A or B felony;
   b) Forty-six dollars for the conviction of a Class C or D felony; and
   c) Ten dollars for the conviction of various misdemeanors.

DEPARTMENT OF REVENUE FEDERAL FUND

The Divisions of Motor Vehicle and Drivers Licensing and Compliance and the Highway Reciprocity Commission and General Counsel's Office have entered into contracts for federal grants from the Federal Highway Administration and the National Highway Traffic Safety Administration. These grants are for various drivers licensing programs, highway use tax compliance and compliance with the Motor Carrier Act of 1991 for administration of the International Fuel Tax Agreement. All Department of Revenue appropriations pertaining to these expenditures for these grants are charged to this fund, and consequently, all reimbursement receipts are transmitted to the fund.

DEPARTMENT OF REVENUE INFORMATION FUND

This fund, as authorized by Section 32.067, RSMo, receives monies from the dissemination of information and publications to individuals, businesses, federal, state and local governments. In accordance with Section 33.080, RSMo, at the end of each odd-numbered fiscal year, the fund balance exceeding $25,000 related to general revenue activities is transferred to the General Fund-State. At the end of each fiscal year, the fund balance which is not related to general revenue activities is transferred to the State Highway Department Fund.

FAIR SHARE FUND

This fund, as authorized by Section 149.015, RSMo, receives monies generated from the collection of an additional two mills per cigarette tax (four cents per pack of twenty cigarettes).

HIGHWAY REVENUE GENERATING FUND

This fund, administratively created, is funded through transfers from the State Highway Department Fund. Fund monies are used to pay implementation costs of new taxes and fees which in turn produce additional revenue for the State Highway Department Fund.

LOCAL RECORDS PRESERVATION FUND

This fund, as authorized by Section 59.319, RSMo, receives fifty percent of collections generated from a $4 user fee charged by every recorder in the state for the recording of various deeds and documents. The money is used for preservation of local records.

MISSOURI COMMUNITY COLLEGE JOB TRAINING PROGRAM FUND

This fund, as authorized by Section 178.896, RSMo, receives a portion of withholding taxes remitted by an employer who has entered into a project agreement with a junior college district to provide education and training for the creation of jobs. The project agreement must be approved by the Department of Economic Development.

MOTOR FUEL TAX FUND

This fund, as authorized by Section 142.345, RSMo, receives state motor fuel taxes, motor vehicle sales taxes and motor vehicle increased registration fees and distributes these taxes and fees to the State Highway Department Fund, the County Aid Road Trust Fund, the State Transportation Fund, the State Road Fund and to all incorporated cities in the state with a population greater than one hundred persons.

MOTOR VEHICLE COMMISSION FUND

This fund, as authorized by Section 301.560, RSMo, receives fees collected from manufacturers, motor vehicle dealers and boat dealers.

PARKS SALES TAX FUND

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

PETROLEUM INSPECTION FUND

This fund, as authorized by Section 414.082, RSMo, receives monies generated from fees collected for the inspection of motor fuels used in spark-ignition internal combustion engines.

SCHOOL DISTRICT TRUST FUND

This fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent sales and use tax.

SERVICES TO VICTIMS FUND

This fund, as authorized by Section 595.100, RSMo, receives the following:

1) Twenty-five percent of $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state after the maximum amount has been deposited into the State Forensic Laboratory Fund; and

2) Twenty-five percent of $4.75 of each $5 fee assessed as costs in each municipal court proceeding filed in the state for violation of any criminal law of the state.

SOIL AND WATER SALES TAX FUND

This fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the monies generated from the collection of the one-tenth percent sales tax.

SOLID WASTE MANAGEMENT FUND

This fund, as authorized by Section 260.273, RSMo, receives ninety-six percent of collections from fees imposed on the purchase of tires.

STATE FORENSIC LABORATORY FUND

This fund, as authorized by Section 595.045, RSMo, receives $4 of each $5 fee assessed as costs in each court proceeding filed in any court in the state (except municipal courts) for violation of any criminal law of the state up to a maximum of $250,000 annually.

STATE HIGHWAY DEPARTMENT FUND

This fund, as authorized by Section 226.200, RSMo, receives monies derived from highway users as an incident to their use or right to use the highways of the State. These monies include all state license fees, taxes on motor vehicles, trailers and motor vehicle fuels.

STATE LAND SURVEY FUND

This fund, as authorized by Section 59.319, RSMo, receives fifty percent of collections generated from a $4 user fee charged by every recorder in the state for the recording of various deeds and documents.

STATE SCHOOL MONEY FUND

This fund, as authorized by Section 149.065, RSMo, receives the monies generated from the collection of the four and one-half mills per cigarette tax (nine cents per pack of twenty cigarettes).

STATE TRANSPORTATION FUND

This fund, as authorized by Article IV, Section 30(b) of the Missouri Constitution, receives transfers from the Motor Fuel Tax Fund.

UNDERGROUND STORAGE TANK INSURANCE FUND

This fund, as authorized by Section 319.129, RSMo, receives fees collected from owners and operators of underground storage tanks.

VETERANS' TRUST FUND

This fund, as authorized by Section 42.135, RSMo, receives contributions of $2 or more as designated on income tax returns. Each individual or corporation entitled to a tax refund may designate that amount of the refund due be credited to the Veterans' Trust Fund.

WORKERS' COMPENSATION FUND AND WORKERS' COMPENSATION-SECOND INJURY FUND

These funds, as authorized by Section 287.660 through 287.720, RSMo, receive insurance tax receipts. During an abatement year, the Second Injury Fund receives one hundred percent of both the collected workers' compensation tax and workers' compensation-second injury tax. During a non-abatement year, the Workers' Compensation Fund receives 100% of workers' compensation tax and the Second Injury Fund receives 100% of the workers' compensation-second injury tax. The Department of Insurance determines when an abatement year occurs.

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Conserv. Comm.	Dept. of Revenue Federal	Dept. of Revenue Information	Fair Share	Highway Revenue Gener.	Motor Fuel Tax	Parks Sales Tax	Petrol. Inspect.	School District Trust	Soil and Water Sales Tax	Solid Waste Mgmt.	State Highway Dept.	State School Money	State Transp.	Undrgrd. Storage Tank	Veterans' Trust	TOTAL 1993	TOTAL 1992
ASSETS																		
Appropriations Receivable	18	13	91		20	8,324		1				816			1	2	9,286	9,514
Accounts Receivable	1,785	15	359	1,484		48,547	485		11,857	485	148	5,548	3,194				73,907	70,931
Allowance for Doubtful Accounts	(1,394)		(1)			(7)	(360)		(9,675)	(360)							(11,797)	(10,865)
Due From Other Funds						13,422						6,189		73			19,684	20,591
Due From State Treasurer			529			28,785						15,954					45,268	41,429
Postage Inventory												8					8	284
Supply Inventory			49									334					383	456
License Plate & Tab Inventory					109							1,249					1,358	1,625
Total Assets	409	28	1,027	1,484	129	99,071	125	1	2,182	125	148	30,098	3,194	73	1	2	138,097	133,965
LIABILITIES																		
Accounts Payable	9	11	85		32			1				1,318					1,456	2,406
Accrued Payroll	10	1	6		1							48			1	2	69	113
Refunds Payable												2,532					2,532	594
Due to Other Entities						5,072											5,072	4,801
Due to Other Funds			529			28,784						13,422					42,735	40,834
Due to State Treasurer	154	15	301	1,484		60,972	64		543	64		11,737	3,194	73			78,601	76,673
Deferred Revenue	236		57			990	61		1,639	61	148						3,192	3,984
Total Liabilities	409	27	978	1,484	33	95,818	125	1	2,182	125	148	29,057	3,194	73	1	2	133,657	129,405
FUND BALANCES																		
Reserved for Encumbrances		1				4,363						99					4,463	4,018
Reserved for Inventory			49		109							1,591					1,749	2,365
Unreserved					(13)	(1,110)						(649)					(1,772)	(1,823)
Total Fund Balances	0	1	49	0	96	3,253	0	0	0	0	0	1,041	0	0	0	0	4,440	4,560
Total Liabilities and Fund Balances	409	28	1,027	1,484	129	99,071	125	1	2,182	125	148	30,098	3,194	73	1	2	138,097	133,965

This statement only includes those funds with an asset and liability balance at June 30, 1993.
Those funds that did not have a balance at June 30, 1993 are:

- Aviation Trust Fund;
- Blind Pension Fund;
- Children's Trust Fund;
- Crime Victims' Compensation Fund;
- Local Records Preservation Fund;
- Missouri Community College Job Training Program Fund;
- Motor Vehicle Commission Fund;
- Services to Victims Fund;
- State Forensic Laboratory Fund;
- State Land Survey Program Fund;
- Workers' Compensation Fund; and
- Workers' Compensation – Second Injury Fund.

DEPARTMENT OF REVENUE
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR YEAR ENDED JUNE 30, 1993

(in thousands of dollars)

	Aviation Trust	Blind Pension	Child Trust	Conserv. Comm.	Crime Victims Comp.*	Dept. of Revenue Federal	Dept. of Revenue Info.	Fair Share	Hwy. Revenue Gener.	Local Records Preser.	MO Comm. College Job Tr.	Motor Fuel Tax	Motor Vehicle Comm.	Parks Sales Tax
REVENUES														
Appropriations				359		944	2,277		1,903			94,872	11	
Individual Income Tax											1,826			
Licenses, Permits & Fees			802		4,455					1,229		92,847		
Motor Fuel Tax	480											429,459		
Sales and Use Tax				57,280			35					95,615		23,123
Sales of Information							3,234							
Other Revenues		13,307		3		328		25,009				80		1
Total	480	13,307	802	57,642	4,455	1,272	5,646	25,009	1,903	1,229	1,826	712,873	11	23,124
Provision for Transmittal to State Treasury	480	13,307	802	57,283	4,455	328	3,244	25,009		1,229	1,826	618,001		23,124
Net Revenues	0	0	0	359	0	944	2,402	0	1,903	0	0	94,872	11	0
EXPENDITURES														
Personal Service				310		106	1,304		454				11	
Expense & Equipment				49		183	1,061		890					
Comm. Driv. Lic. Info. Sys. Fees									148					
Motor Fuel Tax Distributions												91,822		
Total Expenditures	0	0	0	359	0	289	2,365	0	1,492	0	0	91,822	11	0
Excess of Revenues Over (Under) Expenditures Before Lapsed Balances	0	0	0	0	0	655	37	0	411	0	0	3,050	0	0
Lapsed Balances						655	37		424			2,621		
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0	0	(13)	0	0	429	0	0
OTHER FINANCING SOURCES (USES)														
Operating Transfers In														
Operating Transfers Out							(529)					(563,676)		
Total Other Financing Sources (Uses)	0	0	0	0	0	0	(529)	0	0	0	0	(563,676)	0	0
Provision for Transfers to Other Funds							(529)					(563,676)		
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	0	0	0	0	0	0	0	0	(13)	0	0	429	0	0
(Increase) Decrease in Reserve for Encumbrances												(613)		
Net change in Unreserved Fund Balance	0	0	0	0	0	0	0	0	(13)	0	0	(184)	0	0
Fund Balance Unreserved – July 1, 1992												(926)		
Fund Balance Unreserved – June 30, 1993	0	0	0	0	0	0	0	0	(13)	0	0	(1,110)	0	0

* Includes collections received by the Services to Victims Fund.

(in thousands of dollars)

Petrol. Inspec. Fees	School Dist. Trust	Soil & Water Sales Tax	Solid Waste Mgmt.	State Foren. Lab.	State Hwy. Dept.	State Land Surv. Prog.	State School Money	State Transp.	Undrgrd. Storage Tank	Veterans Trust	Workers' Comp.	Workers Comp. – Second Injury	TOTAL 1993	TOTAL 1992
22					30,018				17	32			130,555	116,062
													1,826	236
953			1,493	250	124,917	1,229			13,319				241,494	231,447
													429,939	369,807
	429,426	23,123			25,442								654,044	620,390
													3,234	3,307
	20	1			101		53,849				7,846	49,746	150,291	140,267
975	429,446	23,124	1,493	250	180,478	1,229	53,849	0	13,336	32	7,846	49,746	1,611,383	1,481,516
953	429,446	23,124	1,493	250	150,460	1,229	53,849		13,319		7,846	49,746	1,480,803	1,365,432
22	0	0	0	0	30,018	0	0	0	17	32	0	0	130,580	116,084
19					17,406				16	31			19,657	19,522
3					11,171				1	1			13,359	12,641
													148	635
													91,822	81,427
22	0	0	0	0	28,577	0	0	0	17	32	0	0	124,986	114,225
0	0	0	0	0	1,441	0	0	0	0	0	0	0	5,594	1,859
					1,361								5,098	2,656
0	0	0	0	0	80	0	0	0	0	0	0	0	496	(797)
					355,598			656					356,254	308,678
													(564,205)	(495,842)
0	0	0	0	0	355,598	0	0	656	0	0	0	0	(207,951)	(187,164)
					355,598			656					(207,951)	(187,164)
0	0	0	0	0	80	0	0	0	0	0	0	0	496	(797)
					168								(445)	94
0	0	0	0	0	248	0	0	0	0	0	0	0	51	(703)
					(897)								(1,823)	(1,120)
0	0	0	0	0	(649)	0	0	0	0	0	0	0	(1,772)	(1,823)

Unaudited

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
AVIATION TRUST FUND						
Refunds for Aviation Trust Fund	$ 21	20	1	16	16	0
Aviation Trust Fund Total	$ 21	20	1	16	16	0
CONSERVATION COMMISSION FUND						
Division of Taxation and Collection						
Personal Service	$ 310	310	0	310	306	4
Expense and Equipment	49	49	0	49	49	0
Conservation Commission Fund Total	$ 359	359	0	359	355	4
DEPARTMENT OF REVENUE FEDERAL FUND						
Division of Information Systems						
Personal Service	$ 158	10	148	158	34	124
Expense and Equipment	212	123	89	212	0	212
Total	$ 370	133	237	370	34	336
Division of MV/DL Excl. Branch Office						
Personal Service	$ 263	96	167	192 a	89	103
Expense and Equipment	234	56	178	238 b	38	200
Total	$ 497	152	345	430	127	303
Highway Reciprocity Commission						
Expense and Equipment	$ 77 c	4	73	0	0	0
Total	$ 77	4	73	0	0	0
Department of Revenue Federal Fund Total	$ 944	289	655	800	161	639
DEPARTMENT OF REVENUE INFORMATION FUND						
Division of Administration						
Personal Service	$ 37	37	0	37	37	0
Expense and Equipment	194	193	1	194	194	0
Total	$ 231	230	1	231	231	0
Division of Information Systems						
Personal Service	$ 270	261	9	270	269	1
Expense and Equipment	308	283	25	308	308	0
Total	$ 578	544	34	578	577	1

See page 38 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
DEPARTMENT OF REVENUE INFORMATION FUND (continued)						
Division of MV/DL Excl. Branch Office						
Personal Service	$ 1,007	1,007	0	1,007	1,007	0
Expense and Equipment	456	454	2	503	501	2
Total	$ 1,463	1,461	2	1,510	1,508	2
Division of Taxation and Collection						
Expense and Equipment	$ 105	105	0	105	95	10
Total	$ 105	105	0	105	95	10
Department of Revenue Information Fund Total	$ 2,377	2,340	37	2,424	2,411	13
HIGHWAY REVENUE GENERATING FUND						
Division of Administration						
Personal Service	$ 82	82	0	0	0	0
Expense and Equipment	322	322	0	267	240	27
Total	$ 404	404	0	267	240	27
Division of Information Systems						
Personal Service	$ 71	71	0	71	34	37
Expense and Equipment	22	20	2	32 d	19	13
Total	$ 93	91	2	103	53	50
Division of MV/DL Excl. Branch Office						
Personal Service	$ 301	301	0	255	193	62
Expense and Equipment	536	536	0	564 e	484	80
Total	$ 837	837	0	819	677	142
Commercial Driv. Licen. Info. Sys. Fees	$ 570	148	422	635	635	0
Highway Revenue Generating Fund Total	$ 1,904	1,480	424	1,824	1,605	219
MOTOR FUEL TAX FUND						
Motor Fuel Tax Distributions	$ 94,872	92,251	2,621	81,287	81,287	0
Motor Fuel Tax Fund Total	$ 94,872	92,251	2,621	81,287	81,287	0

See page 38 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
MOTOR VEHICLE COMMISSION FUND						
Division of Information Systems						
Personal Service	$ 11	11	0	11	11	0
Motor Vehicle Commission Fund Total	$ 11	11	0	11	11	0
PETROLEUM INSPECTION FUND						
Division of Administration						
Expense and Equipment	$ 2	2	0	2	2	0
Total	$ 2	2	0	2	2	0
Division of Taxation and Collection						
Personal Service	$ 19	19	0	20	10	10
Expense and Equipment	1	1	0	1	1	0
Total	$ 20	20	0	21	11	10
Petroleum Inspection Fund Total	$ 22	22	0	23	13	10
STATE HIGHWAY DEPARTMENT FUND						
Division of Administration						
Personal Service	$ 2,353	2,353	0	2,353	2,353	0
Expense and Equipment	3,176	3,154	22	2,897	2,897	0
Total	$ 5,529	5,507	22	5,250	5,250	0
Division of Information Systems						
Personal Service	$ 3,036	3,036	0	3,036	3,036	0
Expense and Equipment	3,510	2,615	895	2,396	2,166	230
Total	$ 6,546	5,651	895	5,432	5,202	230
Division of MV/DL Excl. Branch Office						
Personal Service	$ 7,295	7,168	127	7,354	7,095	259
Expense and Equipment	4,774	4,584	190	4,950	3,975	975
Branch Office						
Personal Service	3,034	3,016	18	3,353	3,196	157
Expense and Equipment	497	465	32	575	523	52
Total	$ 15,600	15,233	367	16,232	14,789	1,443

See page 38 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
STATE HIGHWAY DEPARTMENT FUND (continued)						
Division of Taxation and Collection						
Personal Service	$ 507	507	0	507	481	26
Expense and Equipment	38	38	0	38	38	0
Total	$ 545	545	0	545	519	26
Highway Reciprocity Commission						
Personal Service	$ 684	657	27	704	662	42
Expense and Equipment	263	239	24	272	242	30
Total	$ 947	896	51	976	904	72
Division of Compliance						
Personal Service	$ 669	669	0	669	667	2
Expense and Equipment	182	156	26	182	182	0
Total	$ 851	825	26	851	849	2
Refund of any tax or fee credited to State Highway Department Fund	$ 972	964	8	1,137	1,137	0
Refund of Motor Fuel Tax	29,850	29,850	0	27,575	27,570	5
State Highway Department Fund Total	$ 60,840	59,471	1,369	57,998	56,220	1,778
UNDERGROUND STORAGE TANK INSURANCE FUND						
Division of Administration						
Expense and Equipment	$ 1	1	0	1 f	1	0
Total	$ 1	1	0	1	1	0
Division of Taxation and Collection						
Personal Service	$ 15	15	0	12 g	12	0
Expense and Equipment	1	1	0	6 h	6	0
Total	$ 16	16	0	18	18	0
Underground Storage Tank Insurance Fund Total	$ 17	17	0	19	19	0

See page 38 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
VETERANS' TRUST FUND						
Division of Information Systems						
Personal Service	$ 17	17	0	17	17	0
Total	$ 17	17	0	17	17	0
Division of Taxation and Collection						
Personal Service	$ 14	14	0	14	14	0
Expense and Equipment	1	1	0	1	1	0
Total	$ 15	15	0	15	15	0
Veterans Trust Fund Total	$ 32	32	0	32	32	0
WORKERS' COMPENSATION FUND						
Refunds – Overpayment and Errors	$ 250	222	28	1,500	415	1,085
Refunds – Overpayment and Errors Second Injury Fund	50	22	28	200	82	118
Workers' Compensation Fund Total	$ 300	244	56	1,700	497	1,203
TOTAL (Memorandum Only)	$ 161,699	156,536	5,163	146,493	142,627	3,866

See page 38 for explanation of references on appropriations.

DEPARTMENT OF REVENUE
FOOTNOTES TO THE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES -- BUDGETARY BASIS
BUDGETED SPECIAL REVENUE FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

The references indicate the appropriation is or includes a supplemental appropriation. The amounts of the supplements are listed below.

FUND	Reference	1993	Reference	1992
DEPARTMENT OF REVENUE FEDERAL FUND				
Division of MV/DL Excl. Branch Office				
Personal Service			a	$ 50,?40
Expense and Equipment			b	127,527
Highway Reciprocity Commission				
Expense and Equipment	c	$ 77,551		
HIGHWAY REVENUE GENERATING FUND				
Division of Information Systems				
Expense and Equipment			d	500
Division of MV/DL Excl. Branch Office				
Expense and Equipment			e	18,840
UNDERGROUND STORAGE TANK INSURANCE FUND				
Division of Administration				
Expense and Equipment			f	625
Division of Taxation and Collection				
Personal Service			g	11,592
Expense and Equipment			h	5,920
TOTAL (Memorandum Only)		$ 77,551		$ 215,844

AGENCY FUNDS

The Agency Funds are used to account for assets held by the Department as agent for other governments and funds.

AGENCY FUND DESCRIPTIONS

BANK TAXES HOLDING FUND

This fund holds monies until they become identifiable to a particular tax type. Banks may file their franchise tax (a state tax) and their financial institutions tax (a local tax) on one tax return. Checks containing both a state and local tax payment or estimated payment are deposited to this fund and transferred to the appropriate fund when available and/or identifiable. The franchise tax portion is transferred to the General Fund-State. The financial institutions tax portion is transferred to the Financial Institutions Tax Fund.

BANKRUPTCY CLEARING FUND

This fund receives delinquent tax payments by electronic fund transfer from bankrupt entities. Once monies are identified to a particular tax type, they are transferred to the proper fund(s).

CIGARETTE TAX FUND

This fund, as authorized by Sections 66.340, 66.350, and 210.320, RSMo, receives cigarette tax money that is collected for Jackson County and St. Louis County. Both of these counties impose a two and one-half mills per cigarette tax (five cents per pack of twenty cigarettes) on cigarette sales. The Department collects the tax and disburses it back to Jackson County and the political subdivisions within St. Louis County.

COMPLIANCE CLEARING FUND

The Division of Compliance selectively audits business tax returns. The field audit personnel collect tax payments for any discrepancies. These payments are held in this fund pending the final audit review. Depending on the result of the audit review, the tax payment is either transferred to the State Treasurer, the Local Sales Tax Fund or refunded to the taxpayer.

COUNTY AID ROAD TRUST FUND

This fund, as authorized by Article IV, Section 30(a), Constitution of Missouri, receives transfers from the Motor Fuel Tax Fund and distributes these transfers (by use of an appropriation) to all counties within the state.

FINANCIAL INSTITUTIONS TAX FUND

This fund receives monies from the following taxes:

INTANGIBLE TAX

Monies are generated from the collection of bank, credit institution and farmers cooperative credit association taxes. As authorized by Sections 148.065 and 148.080, RSMo, the Department collects the tax and disburses it back to the counties.

CREDIT UNION TAX

Monies are generated from the collection of credit union taxes. As authorized by Sections 148.660 and 148.670, RSMo, the Department collects the tax and disburses it back to the counties.

SAVINGS ASSOCIATION TAX

Monies are generated from the collection of savings and loan association taxes. As authorized by Sections 148.660 and 148.670, RSMo, the Department collects the tax and disburses it back to the counties.

HIGHWAY RECIPROCITY COMMISSION HOLDING FUND

This fund holds monies until they become identifiable to a particular tax type. Once funds are identified, they are transferred from this holding fund to the State Treasurer, the International Registration Plan Fund, the International Fuel Tax Agreement Fund or the International Fuel Tax Agreement Bond Fund.

INTERNATIONAL FUEL TAX AGREEMENT FUND

This fund was established to hold and disburse fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990 under authority granted by Section 142.617, RSMo.

INTERNATIONAL FUEL TAX AGREEMENT BOND FUND

This fund was established to hold fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. Bond proceeds are either refunded to the taxpayer when the business operations are discontinued or forfeited and deposited in the Motor Fuel Tax Fund.

INTERNATIONAL OPERATING AUTHORITY FUND

This fund, as authorized by Section 622.095, RSMo, receives registration, administration and license fees collected by the Department of Economic Development, Division of Transportation on behalf of other jurisdictions under the International Operating Authority Agreement. The Division of Transportation directs the payment of the fees collected to the appropriate jurisdictions. The Department of Revenue exercises administrative control over the fund.

INTERNATIONAL REGISTRATION PLAN FUND

As authorized by Section 301.277, RSMo, the Department collects license plate fees to be paid to other states. The Department collects these fees and remits them to and disburses them from this fund.

LOCAL SALES TAX FUND

This fund receives money from the following taxes:

CITY SALES TAX

This fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes, and subsequently, distributes the taxes to the cities.

PUBLIC MASS TRANSPORTATION SALES TAX

This fund, as authorized by Sections 92.410, 94.625 and 94.725, RSMo, receives collections generated from public mass transportation sales taxes, and subsequently distributes the taxes to the public mass transportation systems.

ST. LOUIS COUNTY SALES TAX

This fund, as authorized by Section 66.620, RSMo, receives collections generated from St. Louis County sales tax collections, and subsequently distributes the taxes to St. Louis County and cities within the county.

COUNTY SALES TAX

This fund, as authorized by Section 67.525, RSMo, receives collections generated from county sales tax collections, and subsequently distributes the taxes to the counties.

COUNTY ALTERNATE SALES TAX

This fund, as authorized by Section 67.712, RSMo, receives collections generated by county capital improvement sales taxes, and subsequently distributes the taxes to the counties.

CITY ALTERNATE SALES TAX

This fund, as authorized by Section 92.073, RSMo, receives collections generated from an additional city sales tax, and subsequently distributes the taxes to the cities.

LOCAL USE TAX FUND

This fund, as authorized by Section 144.748, RSMo, receives collections generated from a one and one-half percent use tax imposed by political subdivisions on the value of tangible personal property not subject to sales tax. This money is distributed to the political subdivisions.

MOTOR FUEL BOND FUND

This fund, as authorized by Section 142.462, RSMo, receives cash bonds from taxpayers. Bond proceeds are either refunded to the taxpayer when the business operations are discontinued or forfeited and deposited in the Motor Fuel Tax Fund.

MOTOR VEHICLE LOCAL SALES TAX FUND

This fund is a depository collection account for the local sales taxes collected by the Department at the Motor Vehicle fee and branch offices. This money is transferred to the Local Sales Tax Fund for distribution to the political subdivisions. The monies received into this fund are generated by the taxes listed under the Local Sales Tax Fund.

ONE STOP REGIONAL PERMIT FUND

This fund, as authorized by Section 301.277, RSMo, receives one-time license, fuel tax and authority fees paid by businesses using the highways of this state. This money is then distributed to the appropriate state as a result of a reciprocal agreement between that state and the Highway Reciprocity Commission.

PRIVATE CAR TAX HOLDING FUND

This fund was established as a result of the following:

On October 27, 1990, the U.S. District Court of the Western District ruled that the Private Car Tax imposed under Section 152.032 and 152.050, RSMo, is invalid. This ruling was appealed. The Department of Revenue was instructed by the Attorney General's Office to attempt collection of the 1990 Private Car Tax but to hold it in an escrow account until the final decision was received. The Department of Revenue has since been ordered by the court to refund the Private Car Tax to the taxpayers.

PROTESTED SALES AND USE TAX FUND

This fund, as authorized by Section 144.700, RSMo, receives sales and use taxes paid under protest. The three percent General Revenue portion of state sales and use taxes paid under protest is transferred to the General Fund-State. All other state and local sales and use

taxes paid under protest are deposited into this fund. Protested sales and use taxes are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the Administrative Hearing Commission or various courts.

SAFETY RESPONSIBILITY CUSTODY FUND

This is a fund established to receive deposits from uninsured motorists involved in motor vehicle accidents. Disbursements from this fund are made to pay claims by other parties involved in the accident or to refund deposits to depositors one year or more after the accident date if all legal requirements are fulfilled.

ST. LOUIS 3/8% HOLDING FUND

This fund received contested local sales tax due St. Louis City. Due to the expiration of the appeal period, the Department of Revenue has distributed most of the tax to St. Louis City. The balance of the fund will be transferred to the General Fund-State and/or distributed to St. Louis City.

SUSPENSE HOLDING FUND

This fund receives sales tax monies which cannot be immediately identifiable to a particular sales tax type (local sales tax, local use tax, protested tax and state sales and use tax). Once the related return is processed, the taxes are transferred to the appropriate fund(s).

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
BANK TAXES HOLDING				
Assets				
Cash and Cash Equivalents	$ 6,046	22,701	24,921	3,826
Interest Receivable	5	113	109	9
Total Assets	$ 6,051	22,814	25,030	3,835
Liabilities				
Bank Service Charges Payable	$ 0	5	5	0
Funds Held in Trust	6,051	22,809	25,025	3,835
Total Liabilities	$ 6,051	22,814	25,030	3,835
BANKRUPTCY CLEARING				
Assets				
Cash and Cash Equivalents	$ 0	10	10	0
Total Assets	$ 0	10	10	0
Liabilities				
Funds Held in Trust	$ 0	10	10	0
Total Liabilities	$ 0	10	10	0
CIGARETTE TAX				
Assets				
Cash and Cash Equivalents	$ 789	7,069	7,159	699
Interest Receivable	1	20	20	1
Total Assets	$ 790	7,089	7,179	700
Liabilities				
Bank Service Charges Payable	$ 0	1	1	0
Due to Other Entities	782	6,998	7,087	693
Due to Other Funds	8	71	72	7
Total Liabilities	$ 790	7,070	7,160	700

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
COMPLIANCE CLEARING				
Assets				
Cash and Cash Equivalents	$ 2,617	21,676	22,365	1,928
Interest Receivable	1	93	91	3
Total Assets	$ 2,618	21,769	22,456	1,931
Liabilities				
Bank Service Charges Payable	$ 0	3	3	0
Due to Other Funds	25	87	40	72
Funds Held in Trust	2,593	21,682	22,416	1,859
Total Liabilities	$ 2,618	21,772	22,459	1,931
COUNTY AID ROAD TRUST				
Assets				
Due From Other Funds	$ 3,201	56,131	55,951	3,381
Total Assets	$ 3,201	56,131	55,951	3,381
Liabilities				
Due to Other Entities	$ 3,201	56,131	55,951	3,381
Total Liabilities	$ 3,201	56,131	55,951	3,381
FINANCIAL INSTITUTIONS TAX (a,b)				
Assets				
Cash and Cash Equivalents	$ 16,823	27,033	22,021	21,835
Interest Receivable	15	460	452	23
Total Assets	$ 16,838	27,493	22,473	21,858
Liabilities				
Bank Service Charges Payable	$ 1	17	17	1
Due to Other Entities	16,505	23,413	18,494	21,424
Due to Other Funds	332	504	403	433
Total Liabilities	$ 16,838	23,934	18,914	21,858

See page 51 for explanation of references on Agency Funds.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
HIGHWAY RECIPROCITY COMMISSION HOLDING				
Assets				
Cash and Cash Equivalents	$ 52	79,429	79,428	53
Interest Receivable	0	12	11	1
Total Assets	$ 52	79,441	79,439	54
Liabilities				
Bank Service Charges Payable	$ 0	3	3	0
Due to Other Funds	1	12	12	1
Funds Held in Trust	51	79,422	79,420	53
Total Liabilities	$ 52	79,437	79,435	54
INTERNATIONAL FUEL TAX AGREEMENT (b)				
Assets				
Cash and Cash Equivalents	$ 83	19,493	19,534	42
Interest Receivable	1	39	38	2
Total Assets	$ 84	19,532	19,572	44
Liabilities				
Bank Service Charges Payable	$ 0	2	2	0
Due to Other Entities	84	19,494	19,534	44
Total Liabilities	$ 84	19,496	19,536	44
INTERNATIONAL FUEL TAX AGREEMENT BOND				
Assets				
Cash and Cash Equivalents	$ 52	37	7	82
Interest Receivable	0	1	1	0
Total Assets	$ 52	38	8	82
Liabilities				
Due to Other Entities	$ 52	37	7	82
Total Liabilities	$ 52	37	7	82

See page 51 for explanation of references on Agency Funds.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
INTERNATIONAL OPERATING AUTHORITY				
Assets				
Cash and Cash Equivalents	$ 4	234	235	3
Total Assets	$ 4	234	235	3
Liabilities				
Due to Other Entities	$ 4	234	235	3
Total Liabilities	$ 4	234	235	3
INTERNATIONAL REGISTRATION PLAN				
Assets				
Cash and Cash Equivalents	$ 300	23,109	23,060	349
Interest Receivable	1	79	75	5
Total Assets	$ 301	23,188	23,135	354
Liabilities				
Bank Service Charges Payable	$ 0	3	3	0
Due to Other Entities	299	23,037	22,995	341
Due to Other Funds	2	77	66	13
Total Liabilities	$ 301	23,117	23,064	354
LOCAL SALES TAX (b) (Includes transfers from Motor Vehicle Local Sales Tax)				
Assets				
Cash and Cash Equivalents	$ 66,775	785,236	782,564	69,447
Interest Receivable	49	1,407	1,376	80
Due From Other Funds	2,382	79,797	78,082	4,097
Total Assets	$ 69,206	866,440	862,022	73,624
Liabilities				
Bank Service Charges Payable	$ 4	82	81	5
Due to Other Entities	68,510	779,111	774,738	72,883
Due to Other Funds	692	7,870	7,826	736
Total Liabilities	$ 69,206	787,063	782,645	73,624

See page 51 for explanation of references on Agency Funds.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
LOCAL USE TAX (c)				
Assets				
Cash and Cash Equivalents	$ 0	42,577	32,090	10,487
Interest Receivable	0	121	111	10
Total Assets	$ 0	42,698	32,201	10,497
Liabilities				
Bank Service Charges Payable	$ 0	5	4	1
Due to Other Entities	0	42,083	31,692	10,391
Due to Other Funds	0	503	398	105
Total Liabilities —	$ 0	42,591	32,094	10,497
MOTOR FUEL BOND				
Assets				
Cash and Cash Equivalents	$ 661	107	163	605
Interest Receivable	1	21	21	1
Total Assets	$ 662	128	184	606
Liabilities				
Bank Service Charges Payable	$ 0	1	1	0
Funds Held in Trust	662	127	183	606
Total Liabilities	$ 662	128	184	606
MOTOR VEHICLE LOCAL SALES TAX (b)				
Assets				
Cash and Cash Equivalents	$ 2,380	79,744	78,030	4,094
Interest Receivable	2	57	56	3
Total Assets	$ 2,382	79,801	78,086	4,097
Liabilities				
Bank Service Charges Payable	$ 0	4	4	0
Due to Other Funds	2,382	79,797	78,082	4,097
Total Liabilities	$ 2,382	79,801	78,086	4,097

See page 51 for explanation of references on Agency Funds.

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

	(in thousands of dollars)			
	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
ONE STOP REGIONAL PERMIT				
Assets				
Cash and Cash Equivalents	$ 0	34	34	0
Total Assets	$ 0	34	34	0
Liabilities				
Due to Other Entities	$ 0	34	34	0
Total Liabilities	$ 0	34	34	0
PRIVATE CAR TAX HOLDING				
Assets				
Cash and Cash Equivalents	$ 51	1	7	45
Interest Receivable	0	1	1	0
Total Assets	$ 51	2	8	45
Liabilities				
Funds Held in Trust	$ 51	2	8	45
Total Liabilities	$ 51	2	8	45
PROTESTED SALES AND USE TAX				
Assets				
Cash and Cash Equivalents	$ 1,009	3,516	466	4,059
Interest Receivable	1	70	65	6
Total Assets	$ 1,010	3,586	531	4,065
Liabilities				
Bank Service Charges Payable	$ 0	3	3	0
Funds Held in Trust	1,010	3,583	528	4,065
Total Liabilities	$ 1,010	3,586	531	4,065

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS
AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
SAFETY RESPONSIBILITY CUSTODY				
Assets				
Cash and Cash Equivalents	$ 1,489	386	413	1,462
Interest Receivable	0	4	4	0
Total Assets	$ 1,489	390	417	1,462
Liabilities				
Funds Held in Trust	$ 1,488	387	413	1,462
Due to Other Funds	1	3	4	0
Total Liabilities	$ 1,489	390	417	1,462
ST. LOUIS CITY 3/8% HOLDING				
Assets				
Cash and Cash Equivalents	$ 109	4	0	113
Interest Receivable	1	3	4	0
Total Assets	$ 110	7	4	113
Liabilities				
Due to Other Entities	$ 110	7	4	113
Total Liabilities	$ 110	7	4	113
SUSPENSE HOLDING (d)				
Assets				
Cash and Cash Equivalents	$ 334	635,380	635,235	479
Interest Receivable	4	140	138	6
Total Assets	$ 338	635,520	635,373	485
Liabilities				
Bank Service Charges Payable	$ 3	51	51	3
Funds Held in Trust	335	635,469	635,322	482
Total Liabilities	$ 338	635,520	635,373	485

See page 51 for explanation of references on Agency Funds.

Unaudited

DEPARTMENT OF REVENUE
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES – ALL AGENCY FUNDS
FOR YEAR ENDED JUNE 30, 1993

(in thousands of dollars)

	Balance July 1, 1992	Additions	Deductions	Balance June 30, 1993
Totals – All Agency Funds (Memorandum Only)				
Assets				
Cash and Cash Equivalents	$ 99,574	1,747,776	1,727,742	119,608
Interest Receivable	82	2,641	2,573	150
Due From Other Funds	5,583	135,928	134,033	7,478
Total Assets	$ 105,239	1,886,345	1,864,348	127,236
Liabilities				
Bank Service Charges Payable	$ 8	180	178	10
Due to Other Entities	89,547	950,579	930,771	109,355
Due to Other Funds	3,443	88,924	86,903	5,464
Funds Held in Trust	12,241	763,491	763,325	12,407
Total Liabilities	$ 105,239	1,803,174	1,781,177	127,236

a Financial Institutions Tax amounts include amounts for the Savings and Loan Refund account.

b Financial Institutions Tax, International Fuel Tax Agreement, Local Sales Tax and Motor Vehicle Local Sales Tax incorrectly reported Accounts Receivable, Allowance for Doubtful Accounts and/or Deferred Revenue in Fiscal Year 1992. Agency funds should not report these line items.

c Local Use Tax includes amounts held by the Department of Revenue for local political subdivisions pending a court decision.

d The Suspense Holding account was previously titled Error Wrap. The additions and deductions for the Suspense Holding Cash and Cash Equivalents and Funds Held in Trust were incorrectly reported in Fiscal Year 1992.

DEPARTMENT OF REVENUE
COMBINING SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--
BUDGETARY BASIS
BUDGETED AGENCY FUNDS
FOR YEARS ENDED JUNE 30, 1993 AND 1992

(in thousands of dollars)

	1993			1992		
	Appropriation	Expend.	Lapsed Balances	Appropriation	Expend.	Lapsed Balances
COUNTY AID ROAD TRUST FUND						
Gasoline Taxes to Counties	$ 63,248	61,501	1,747	54,192	54,192	0
TOTAL (Memorandum Only)	$ 63,248	61,501	1,747	54,192	54,192	0

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is a self-balancing group of accounts that account for the general fixed assets of the Department.

DEPARTMENT OF REVENUE
STATEMENT OF GENERAL FIXED ASSETS
(BY SOURCE)
JUNE 30, 1993

Unaudited

	(in thousands of dollars)	
General Fixed Assets		
EDP Equipment		$ 9,393
Other Equipment and Furniture		5,524
Total General Fixed Assets		$ 14,917
Investments In General Fixed Assets From:		
General Fund		$ 5,767
Kansas City School District		107
Special Revenue Funds:		
Conservation Commission	$ 37	
Department of Revenue Federal Fund	119	
Department of Revenue Information Fund	298	
Federal Awarded Funds	23	
Highway Revenue Generating	21	
Metallic Minerals Waste Management	1	
Petroleum Inspection Fund	1	
Political Subdivision Reimbursement	1	
State Highway Department Fund	8,541	
Veterans' Trust	1	
Special Revenue Funds Total		9,043
Total Investment In General Fixed Assets		$ 14,917

DEPARTMENT OF REVENUE
SCHEDULE OF GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
JUNE 30, 1993

Unaudited

	(in thousands of dollars)		
	EDP Equipment	Other Equipment and Furniture	TOTAL
Division of Administration	$ 1,142	1,101	2,243
Division of Information Systems	1,970	183	2,153
Division of Motor Vehicle & Drivers Licensing – Excluding Branch Offices	1,456	1,621	3,077
Branch Offices	1,344	482	1,826
Division of Taxation and Collection	1,554	1,299	2,853
Division of Compliance	1,699	682	2,381
Highway Reciprocity Commission	228	156	384
Total Investment In General Fixed Assets	$ 9,393	5,524	14,917

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
(BY FUNCTION AND ACTIVITY)
FOR YEAR ENDED JUNE 30, 1993

Unaudited

	(in thousands of dollars)				
	General Fixed Assets July 1, 1992	Additions	Deletions	Adjustments	General Fixed Assets June 30, 1993
Division of Administration	$ 2,131	271	(115)	(44)	2,243
Division of Information Systems	2,122	267	(305)	69	2,153
Division of Motor Vehicle & Drivers Licensing – Excluding Branch Offices	2,761	381	(133)	68	3,077
Branch Offices	1,812	48	(32)	(2)	1,826
Division of Taxation and Collection	2,853	298	(318)	20	2,853
Division of Compliance	2,304	391	(66)	(248)	2,381
Highway Reciprocity Commission	389	47	(21)	(31)	384
Total Investment In General Fixed Assets	$ 14,372	1,703	(990)	(168)	14,917

GENERAL LONG-TERM DEBT ACCOUNT GROUP

The General Long-Term Debt Account Group is a self-balancing group of accounts that account for the unmatured general long-term debt of the Department.

DEPARTMENT OF REVENUE
STATEMENT OF GENERAL LONG-TERM DEBT
JUNE 30, 1993

Unaudited

		(in thousands of dollars)
Amount to be Provided for Payment of General Long-Term Debt	$	2,595
General Long-Term Debt Payable		
Compensated Absences Payable	$	2,407
Lease/Purchase Payable		14
Income Tax Refunds on Federal Pensions Payable		174
Total General Long-Term Debt Payable	$	2,595

DEPARTMENT OF REVENUE
SCHEDULE OF CHANGES IN GENERAL LONG–TERM DEBT
FOR YEAR ENDED JUNE 30, 1993

Unaudited

(in thousands of dollars)

	Balances July 1, 1992	Increase In Compensated Absences Payable	Decrease In Lease/Purchase Payable	Decrease In Income Tax Refunds On Federal Pensions	Balances June 30, 1993
Amount to be Provided for Retirement of Long–Term Debt	$ 2,727	60	(167)	(25)	2,595

STATISTICAL

The Statistical Section contains data relating to expenditures, tax and fee collections and distributions made by the Department of Revenue, State of Missouri General Revenues and activities of the Office of the State Treasurer.

EXPENDITURES

The following schedules provide comparative data on Department of Revenue general government expenditures by fund, budget subclass and division. Additional comparative data is provided on program specific distributions, expenditures to transactions and collections to resource inputs.

DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS

Unaudited

(in thousands of dollars)

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
Travel and Vehicle Expense	$ 1,120	813	1,040	1,165	1,157	965	1,051	1,173	1,243	1,086
Transportation Equipment Purchase	80	70	91	157	77	70	40	52	146	
Office Expense	3,692	3,536	3,617	3,781	3,456	3,176	3,282	2,531	2,617	2,357
Communication Expense	5,285	5,540	4,975	4,771	4,812	4,280	4,562	4,470	4,088	4,063
Office and Communication Equipment Purchase	439	366	445	555	605	634	426	447	651	598
Institution and Physical Plant Expense	737	764	803	804	786	797	887	905	552	388
Institutional and Physical Plant Equipment Purchase	27	7	22	61	46	85	66	152	55	72
Professional Services	239	156	267	160	168	153	107	108	196	311
Data Processing Expense and Equipment	5,595	4,554	4,212	4,812	5,438	4,200	4,758	5,384	3,064	1,945
Other Expense	2,833	2,303	2,576	2,677	3,075	2,836	2,864	2,748	2,141	2,008
Total	$ 20,047	18,109	18,048	18,943	19,620	17,196	18,043	17,970	14,753	12,828

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR THE LAST TEN FISCAL YEARS

Unaudited

(in thousands of dollars)

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
Division of Administration										
Personal Service	$ 3,849	3,887	3,716	3,374	3,205	3,080	2,770	2,030	1,662	1,435
Expense and Equipment	6,075	6,151	5,901	5,737	5,732	5,100	5,283	6,374	4,570	4,018
Total	$ 9,924	10,038	9,617	9,111	8,937	8,180	8,053	8,404	6,232	5,453
Division of Information Systems										
Personal Service	$ 5,222	5,338	5,356	5,214	4,834	4,451	4,189	3,972	3,586	3,090
Expense and Equipment	4,805	3,641	3,674	4,066	4,286	3,941	4,188	3,489	2,817	1,710
Total	$ 10,027	8,979	9,030	9,280	9,120	8,392	8,377	7,461	6,403	4,800
Division of Motor Vehicle & Drivers Licensing Excluding Branch Offices										
Personal Service	$ 8,572	8,385	8,688	8,393	7,729	7,320	7,151	6,904	6,022	4,878
Expense and Equipment	5,631	4,999	4,857	5,188	5,268	4,881	4,889	4,460	4,006	4,065
Total	$ 14,203	13,384	13,545	13,581	12,997	12,201	12,040	11,364	10,028	8,943
Branch Offices										
Personal Service	$ 3,016	3,196	3,353	3,237	3,024	2,970	2,883	2,596	2,526	2,356
Expense and Equipment	465	523	523	529	514	437	618	454	361	337
Total	$ 3,481	3,719	3,876	3,766	3,538	3,407	3,501	3,050	2,887	2,693
Division of Taxation and Collection										
Personal Service	$ 8,895	8,998	9,520	9,222	8,108	7,902	7,800	7,070	6,205	5,364
Expense and Equipment	1,462	1,419	1,562	1,696	1,946	1,372	1,370	1,297	1,446	1,495
Total	$ 10,357	10,417	11,082	10,918	10,054	9,274	9,170	8,367	7,651	6,859
Division of Compliance										
Personal Service	$ 7,407	7,080	7,344	6,885	6,386	5,895	6,082	5,382	4,747	3,852
Expense and Equipment	1,366	1,134	1,270	1,474	1,615	1,209	1,345	1,366	1,151	913
Total	$ 8,773	8,214	8,614	8,359	8,001	7,104	7,427	6,748	5,898	4,765
Highway Reciprocity Commission										
Personal Service	$ 657	662	686	668	626	594	579	534	399	376
Expense and Equipment	243	242	261	253	259	256	350	530	402	290
Total	$ 900	904	947	921	885	850	929	1,064	801	666
Total Personal Service	$ 37,618	37,546	38,663	36,993	33,912	32,212	31,454	28,488	25,147	21,351
Total Expense and Equipment	$ 20,047	18,109	18,048	18,943	19,620	17,196	18,043	17,970	14,753	12,828
TOTAL EXPENDITURES	$ 57,665	55,655	56,711	55,936	53,532	49,408	49,497	46,458	39,900	34,179

Unaudited

DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS

(in thousands of dollars)

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
General Fund–State	$ 24,607	24,171	25,103	25,070	23,402	20,737	20,674	19,595	17,180	14,703
Conservation Commission Fund	359	355	359	312	331	326	311	286	279	264
Department of Revenue Federal Fund	289	161	233	144	111	84	46			
Department of Revenue Information Fund	2,340	2,411	2,335	2,102	1,816	329	256	35		
Highway Revenue Generating Fund	1,331	970	842	618						
Motor Vehicle Commission Fund	11	11		2						
Petroleum Inspection Fund	22	12	22	3	21					
State Highway Department Fund	28,657	27,514	27,817	27,685	27,851	27,932	28,210	26,542	22,441	19,212
Underground Storage Tank Insurance Fund	17	18								
Veterans' Trust Fund	32	32								
Total	$ 57,665	55,655	56,711	55,936	53,532	49,408	49,497	46,458	39,900	34,179

DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS

Unaudited

(in thousands of dollars)

	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
Refunds for Overpayment of Tax	$ 411,483	417,861	338,256	286,167	225,339	208,997	254,902	226,738	211,802	185,878
Continuing Assessment Costs	13,187	13,192	11,152	12,736	13,218	11,527	11,002			
Certification Costs	100	100	99	92	142					
Assessment and Assessors Compensation							4,368	5,398	5,387	4,420
General Reassessment							1,100	1,849	10,722	17,901
State Share of Reassessment							104	2,030		
Kansas City Office Bldg. Asbestos Abatement								8	200	
Fees to Counties & Collection Agency Fees	1,613	1,513	1,081	938	1,253	1,192	830	808	448	
Payment of Fees to Counties for Liens	81	66	122	154	171	257	159	59		
Payment of Dues to the Multi-State Tax Commission	60	39	38	38		31	36	29		
Refunds for Aviation Trust Fund	20	16	1							
Commercial Drivers Licensing Information System	148	635	661							
Distribution to Cities of Funds Accruing to the Motor Fuel Tax Fund	92,251	81,287	77,395	80,371	79,046	76,175	56,164	44,271	51,973	37,778
Refunds of Tax Credit to the State Highway Department Fund	964	1,137	832	902	880	940	547	351	316	316
Refunds of Motor Fuel Taxes	29,850	27,570	27,200	24,500	15,491	11,836	7,842	7,595	7,217	6,113
Refunds – Overpayment and Errors of the Workers' Compensation Fund	222	415	224	3,482	1,650	720	1,159			
Refunds – Overpayment and Errors of the Workers' Compensation--Second Injury Fund	22	82	44	1,763	30	29	17			
Receipts from Gasoline Taxes for Distribution to Counties	61,501	54,191	51,597	53,581	52,697	50,783	37,442	29,514	34,643	25,186
Total Program Specific Distributions	$ 611,502	598,104	508,702	464,724	389,917	362,487	375,672	318,650	322,708	277,592

DEPARTMENT OF REVENUE
DRIVERS LICENSE BUREAU
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,

Unaudited

	1993	Percent Increase/ Decrease	1992	Percent Increase/ Decrease	1991	Percent Increase/ Decrease	1990	Percent Increase/ Decrease	1989
Drivers License Bureau Transactions	3,777,285	−4.2%	3,943,956	9.2%	3,612,522	4.5%	3,458,341	1.1%	3,422,354
Expenditures (a)									
Personal Service	$ 2,767,924	−1.9%	2,822,019	−2.1%	2,881,743	3.4%	2,787,692	9.3%	2,549,935
Expense and Equipment	$ 1,420,500	−7.6%	1,537,059	18.1%	1,301,666	−12.5%	1,487,697	35.3%	1,099,877
Expenditure per Transaction									
Personal Service	$ 0.73	1.4%	0.72	−10.0%	0.80	−1.2%	0.81	8.0%	0.75
Expense and Equipment	$ 0.38	−2.6%	0.39	8.3%	0.36	−16.3%	0.43	34.4%	0.32
Employees at June 30	195	0.5%	194	−4.0%	202	1.0%	200	5.8%	189
Transactions per Employee	19,371	−4.7%	20,330	13.7%	17,884	3.4%	17,292	−4.5%	18,108

a Personal Service and Expense and Equipment amounts only include direct cost.

Unaudited

DEPARTMENT OF REVENUE
MOTOR VEHICLE BUREAU
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,

	1993	Percent Increase/ Decrease	1992	Percent Increase/ Decrease	1991	Percent Increase/ Decrease	1990	Percent Increase/ Decrease	1989
Motor Vehicle Bureau Transactions	8,756,533	0.5%	8,711,314	3.7%	8,397,548	−0.1%	8,404,666	−0.8%	8,469,113
Expenditures (a)									
Personal Service	$ 3,789,021	0.5%	3,771,983	−1.5%	3,830,912	3.2%	3,713,487	9.6%	3,388,546
Expense and Equipment	$ 3,688,775	22.9%	3,000,452	−7.9%	3,258,020	−10.0%	3,619,334	−5.0%	3,809,182
Expenditure per Transaction									
Personal Service	$ 0.43	0.0%	0.43	−6.5%	0.46	4.5%	0.44	10.0%	0.40
Expense and Equipment	$ 0.42	23.5%	0.34	−12.8%	0.39	−9.3%	0.43	−4.4%	0.45
Employees at June 30	257	2.4%	251	−7.4%	271	7.5%	252	2.0%	247
Transactions per Employee	34,072	−1.8%	34,706	12.0%	30,987	−7.1%	33,352	−2.7%	34,288

a Personal Service and Expense and Equipment amounts only include direct cost.

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,

Unaudited

	1993	Percent Increase/ Decrease	1992	Percent Increase/ Decrease	1991	Percent Increase/ Decrease	1990	Percent Increase/ Decrease	1989
Tax Returns Processed (a)	6,434,562	0.5%	6,405,205	0.3%	6,387,444	0.1%	6,381,406	−1.5%	6,479,390
Expenditures (b)									
Personal Service	$ 8,895,000	−1.1%	8,998,000	−5.5%	9,520,000	3.2%	9,222,000	13.7%	8,108,000
Expense and Equipment	$ 1,462,000	3.0%	1,419,000	−9.2%	1,562,000	−7.9%	1,696,000	−12.8%	1,946,000
Expenditure per Return									
Personal Service	$ 1.38	−1.4%	1.40	−6.0%	1.49	2.8%	1.45	16.0%	1.25
Expense and Equipment	$ 0.23	4.5%	0.22	−8.3%	0.24	−11.1%	0.27	−10.0%	0.30
Employees at June 30	506	−6.8%	543	8.6%	500	−8.4%	546	6.8%	511
Returns Processed per Employee	12,717	7.8%	11,796	−7.7%	12,775	9.3%	11,688	−7.8%	12,680

a Tax returns processed include all tax types collected by the Division of Taxation and Collection.
b Personal Service and Expense and Equipment amounts only include direct cost.

Unaudited

DEPARTMENT OF REVENUE
HIGHWAY RECIPROCITY COMMISSION
TRANSACTIONS TO EXPENDITURES
FOR FIVE YEARS ENDED JUNE 30,

	1993	Percent Increase/ Decrease	1992	Percent Increase/ Decrease	1991	Percent Increase/ Decrease	1990	Percent Increase/ Decrease	1989
Highway Reciprocity Commission Transactions	1,210,919	14.0%	1,061,985	46.8%	723,189	5.0%	688,943	2.4%	673,022
Expenditures (a)									
Personal Service	$ 657,000	−0.8%	662,000	−3.5%	686,000	2.7%	668,000	6.7%	626,000
Expense and Equipment	$ 243,000	0.4%	242,000	−7.3%	261,000	3.2%	253,000	−2.3%	259,000
Expenditure per Transaction									
Personal Service	$ 0.54	−12.9%	0.62	−34.7%	0.95	−2.1%	0.97	4.3%	0.93
Expense and Equipment	$ 0.20	−13.0%	0.23	−36.1%	0.36	−2.7%	0.37	−2.6%	0.38
Employees at June 30	36	−5.3%	38	5.6%	36	−2.7%	37	−2.6%	38
Transactions per Employee	33,637	20.4%	27,947	39.1%	20,089	7.9%	18,620	5.1%	17,711

a Personal Service and Expense and Equipment amounts only include direct cost.

Unaudited

DEPARTMENT OF REVENUE
TAX AND FEE COLLECTIONS TO RESOURCE INPUTS
FIVE YEAR HISTORY ENDED JUNE 30,

(in thousands of dollars)

		1993	Percent Increase/ Decrease	1992	Percent Increase/ Decrease	1991	Percent Increase/ Decrease	1990	Percent Increase/ Decrease	1989
Collections (a)	$	6,527,952	6.7%	6,117,258	3.5%	5,911,624	3.1%	5,731,936	4.9%	5,463,131
Personal Services	$	37,618	0.2%	37,546	−2.9%	38,663	4.5%	36,993	9.1%	33,912
Expense & Equipment (b)	$	21,949	7.8%	20,362	2.1%	19,950	−0.6%	20,073	−4.6%	21,044
Equipment Purchases (c)	$	1,703	2.1%	1,668	−29.0%	2,348	−10.3%	2,619	−30.0%	3.740
Number of Employees		1,967	−0.2%	1,971	−1.8%	2,008	4.5%	1,922	−1.7%	1,955
Collections Per Employee	$	3,319	6.9%	3,104	5.4%	2,944	−1.3%	2,982	6.7%	2,794

PERCENT OF COLLECTIONS					
Personal Services to Collections	0.58%	0.61%	0.65%	0.65%	0.62%
Expense and Equipment to Collections	0.34%	0.33%	0.34%	0.35%	0.39%
Equipment Purchases to Collections	0.03%	0.03%	0.04%	0.05%	0.07%

a Collections include all state and nonstate taxes and fees and other miscellaneous collections.
b Expense and equipment expenditures include fees paid to counties and collection agency fees, dues to state tax commission and commercial drivers licensing information system fees.
c The amounts shown for equipment purchases for the Fiscal Years 1990 and 1989 are approximate numbers.

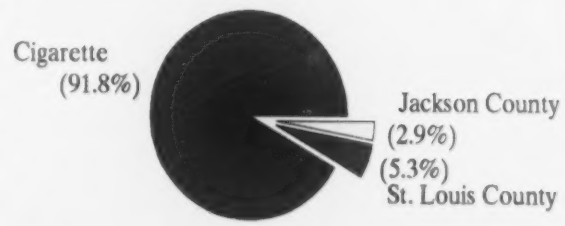
TAXES ADMINISTERED

The introduction of Taxes Administered provides a brief description of the tax and a breakdown of the types of collections included in each tax. The schedules that follow depict comparative data on taxes administered by the Department, distributions made to counties and distributions made to cities.

Cigarette Tax

		Amount Collected	Percent Increase/ Decrease From 1992
Cigarette Tax			
This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Chapter 149, RSMo. The tax rate is 6 1/2 mills per cigarette or 13 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 1/2 mills per cigarette) and the Fair Share Fund (2 mills per cigarette).	$	79,110,973	−0.6%
County Cigarette Tax – St. Louis County			
This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. Certain amounts are earmarked for law enforcement. The tax is authorized by Sections 66.340 −66.380, RSMo. The tax rate is up to 2 1/2 mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99% to St. Louis County and municipalities within the county and 1% to the General Fund−State.		4,528,894	−3.5%
County Cigarette Tax – Jackson County			
This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax was levied to support parental schools and other children's services. The tax is authorized by Section 210.320, RSMo. The tax rate is up to 2 1/2 mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99% to Jackson County and 1% to the General Fund−State.		2,520,732	−15.9%
Total Collections	$	86,160,599	−1.3%

Percent of Total Fiscal Year Collections:



Financial Institutions Tax

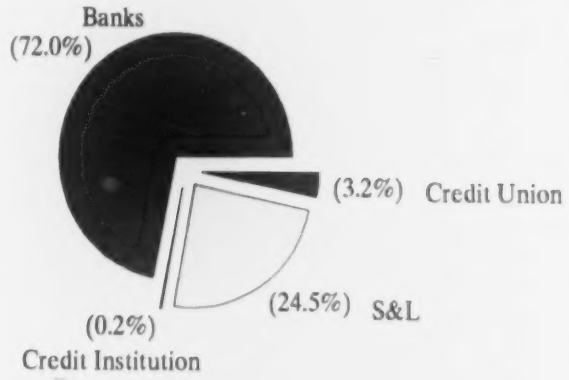
	Amount Collected	Percent Increase/ Decrease From 1992
Banks		
This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Sections 148.010 – 148.110, RSMo. The tax rate is 7% of net income. Disposition of the tax is 98% to home political subdivisions and 2% to the General Fund – State.	$ 19,061,270	5.8%
Credit Institutions		
This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Sections 148.120 – 148.230, RSMo. The tax rate is 7% of net income. Disposition of the tax is 98% to home political subdivisions and 2% to the General Fund – State.	60,840	–65.1%
Savings and Loan Associations		
This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Sections 148.610 – 148.710, RSMo. The tax rate is 7% of net income. Disposition of the tax is 98% to home political subdivisions and 2% to the General Fund – State.	6,501,398	74.5%
Credit Unions		
This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Sections 148.610 – 148.710, RSMo. The tax rate is 7% of net income. Disposition of the tax is 98% to home political subdivisions and 2% to the General Fund – State.	859,519	211.0%

See next page for additional financial institution tax types and collection amounts.

Financial Institutions Tax (continued)

	Amount Collected	Percent Increase/ Decrease From 1992
Farmers Cooperative Credit Associations		
This is an intangible property tax on cooperative accounts. The tax is authorized by Sections 148.540 and 148.541, RSMo. The tax rate is 2% of taxable dividends credited to each account. Disposition of the tax is 98% to home political subdivisions and 2% to the General Fund – State.	$ 0	0.0%
Total Collections	$ 26,483,027	19.4%

Percent of Total Fiscal Year Collections:



Fuel Tax

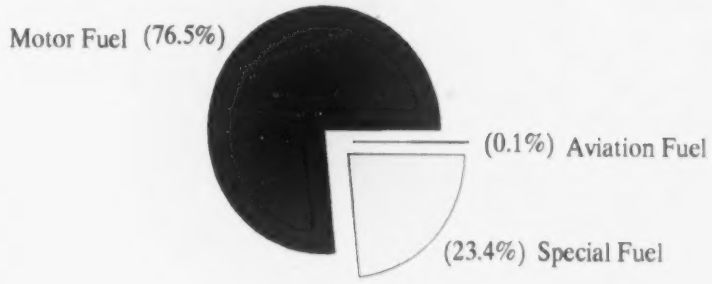
	Amount Collected	Percent Increase/ Decrease From 1992
Aviation Fuel		
This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.	$ 499,936	8.7%
Motor Fuel		
This is a tax on the sale of motor fuel (gasoline) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Sections 142.010–142.350, RSMo. The tax rate is 13 cents per gallon through March 31, 1994. The rate will increase on April 1, 1994 to 15 cents and to 17 cents on April 1, 1996. On April 1, 2008 the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons.	350,997,125	14.7%

See next page for additional fuel tax types and collection amounts.

Fuel Tax (continued)

	Amount Collected	Percent Increase/ Decrease From 1992
Special Fuel		
This is a tax on the sale of special fuel (primarily diesel fuel and LP) paid by the fuel distributor and passed on to the final consumer. The tax is authorized by Sections 142.362 – 142.621, RSMo. The tax rate is 13 cents per gallon through March 31, 1994. The rate will increase on April 1, 1994 to 15 cents and to 17 cents on April 1, 1996. On April 1, 2008 the tax will drop to 11 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to various state funds and all counties and incorporated cities with a population greater than one hundred persons.	$ 107,273,763	15.4%
Total Collections	$ 458,770,824	14.8%

Percent of Total Fiscal Year Collections:



Income Tax

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non–residents. The tax is authorized by Chapter 143, RSMo. The tax rate is from 1 1/2% to 6% of taxable income. Disposition of the tax is to the General Fund–State except for $1,826,164 of withholding collections that were deposited to the Missouri Community College Job Training Program Fund.

Tax Type		Amount Collected	Percent Increase/ Decrease From 1992
Declarations	$	299,456,800	11.4%
Fiduciary		14,472,713	10.6%
Returns		212,615,694	2.8%
Withholding		1,794,495,008	6.9%
Subtotal	$	2,321,040,215	7.1%

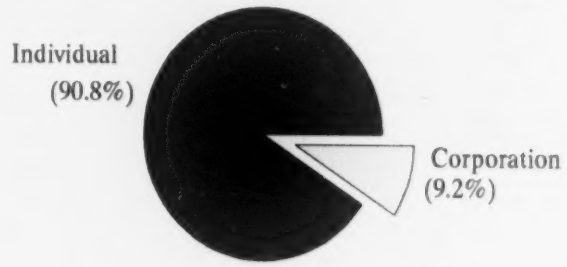
Corporation

This is a tax on a corporation's taxable income from Missouri sources. The tax is authorized by Chapter 143, RSMo. The tax rate is 5% of taxable income. The rate increases to 6 1/4% for tax years beginning on or after September 1, 1993. Disposition of the tax is to the General Fund– State.

Declarations	$	174,520,736	–7.6%
Returns		61,830,370	–28.3%
Subtotal	$	236,351,106	–14.1%

Total Collections	$	2,557,391,321	4.7%

Percent of Total Fiscal Year Collections:



Insurance Tax

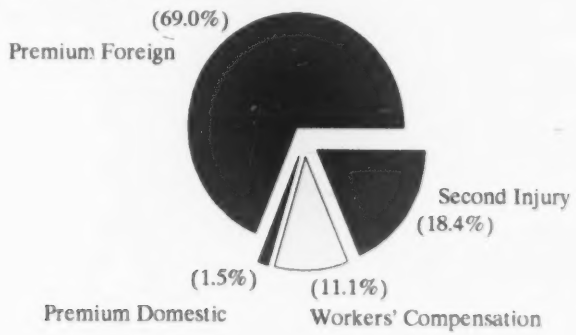
	Amount Collected	Percent Increase/ Decrease From 1992
Premium Tax (Foreign)		
This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. This tax is authorized by Sections 148.310 – 148.461, RSMo. The tax rate is 2% of net premiums collected. Disposition of the tax is to the General Fund–State.	$ 135,206,181	6.3%
Premium Tax (Domestic)		
This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310–148.461, RSMo. The tax rate is 2% of net premiums collected. Disposition of the tax is to the General Fund–State.	3,002,593	13.8%
Surplus Lines of Insurance Tax		
This is a surplus lines of insurance tax on surplus brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5% of net premiums. Disposition of the tax is to the General Fund–State.	26,060	153.8%
Workers' Compensation Insurance		
This is a tax on net premiums or net deposits on insurance companies and self–insurers. The tax is authorized by Chapter 287, RSMo. The tax rate is 2% of net premiums. Disposition of the tax is to the Workers' Compensation Fund and to the Second Injury Fund for support of the Division of Workers' Compensation.	21,722,502	18.7%

See next page for additional insurance tax types and collection amounts.

Insurance Tax (continued)

		Amount Collected	Percent Increase/ Decrease From 1992
Second Injury			
This is a surcharge on insurance companies and self–insurers for the purpose of providing revenue for the Second Injury Fund. The tax is authorized by Chapter 287, RSMo. The tax rate is 3% of net deposits, net premiums or net assessments that is set annually by the Director of Workers' Compensation.	$	36,114,254	23.9%
Total Collections	$	196,071,590	10.6%

Percent of Total Fiscal Year Collections:



Local Sales and Use Tax

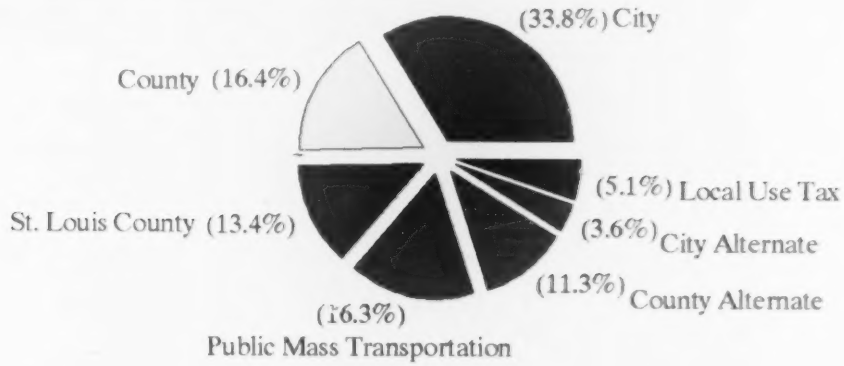
	Amount Collected	Percent Increase/ Decrease From 1992
City Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 94.550, RSMo. The tax rate is 1/2%, 7/8% or 1%. Disposition of the tax is 99% to the taxing district and 1% to the General Fund–State.	$ 279,662,752	5.2%
County Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 67.525, RSMo. The tax rate is 1/4%, 3/8%, 1/2% or 1%. Disposition of the tax is 99% to the taxing district and 1% to the General Fund–State.	135,835,283	6.3%
St. Louis County Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 66.620, RSMo. The tax rate is 1%. Disposition of the tax is 99% to St. Louis County and municipalities within the county and 1% to the General Fund–State.	110,462,919	4.1%
Public Mass Transportation Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 92.410, 94.625 and 94.725, RSMo. The tax rate is 1/2%. Disposition of the tax is 99% to the taxing district for transportation purposes and 1% to the General Fund–State.	134,666,357	4.2%
County Alternate Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 67.712, RSMo. The tax rate is 1/4%, 3/8% or 1/2%. Disposition of the tax is 99% to the taxing jurisdiction and 1% to the General Fund–State.	93,200,251	14.4%

See next page for additional local sales and use tax types and collection amounts.

Local Sales and Use Tax (continued)

	Amount Collected	Percent Increase/ Decrease From 1992
City Alternate Sales Tax		
This is a local sales tax with a base the same as the state sales tax. The tax is authorized by Section 92.073, RSMo. The tax rate is 1/2%. Disposition of the tax is 99% to the taxing jurisdiction and 1% to the General Fund–State.	$ 29,994,048	28.3%
Local Use Tax *		
This is a local use tax with a base the same as the state use tax. The tax is authorized by Section 144.748, RSMo. The tax rate is 1 1/2%. Disposition of the tax is 99% to the taxing jurisdiction and 1% to the General Fund–State.	42,466,298	100.0%
Total Collections	$ 826,287,908	12.6%

Percent of Total Fiscal Year Collections:



Amounts include Motor Vehicle Local Sales Tax net of refunds.
* Fiscal Year 1993 was the first year of Local Use Tax collections.

State Sales and Use Tax

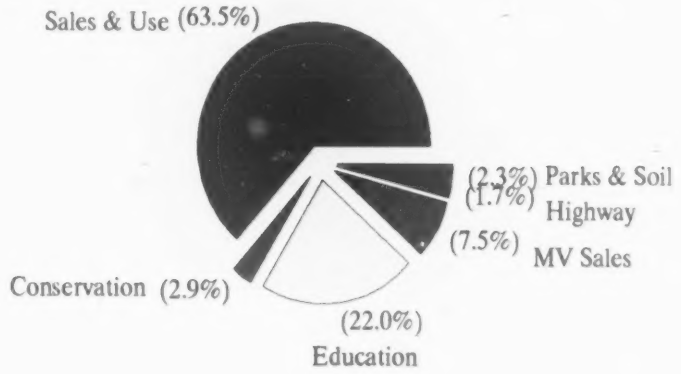
Sales and Use Tax		Percent Increase/ Decrease From 1992
Sales Tax This is a tax on the purchase price of tangible personal property sold at retail. **Use Tax** This is a tax on the value of tangible personal property not subject to sales tax. The tax is authorized by Chapter 144, RSMo. The tax rate is 3%. Disposition of the tax is to the General Fund–State.	Amount Collected $ 1,275,288,420	4.8%
Conservation Sales and Use Tax This is an additional state Sales/Use and Motor Vehicle Sales Tax. The tax is authorized by Article IV, Section 43, Missouri Constitution. The tax rate is 1/8%. Disposition of the tax is to the Conservation Commission Fund.	58,896,003	5.0%
Education Tax This is an additional ("Proposition C") state Sales/Use and Motor Vehicle Sales Tax. The tax is authorized by Sections 144.700–144.701, RSMo. The tax rate is 1%. Disposition of the tax is to the School District Trust Fund to be distributed to public school districts.	440,646,771	4.7%
Motor Vehicle Sales This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Section 144.070, RSMo. The tax rate is 3%. Disposition of the tax is 50% to the Motor Fuel Tax Fund and 50% to the General Fund–State.	150,476,188	9.1%
Highway Use Tax This is a tax on motor vehicles purchased out of state and titled in Missouri or a tax on the sale of a motor vehicle between individuals within Missouri. The tax is authorized by Section 144.440, RSMo. The tax rate is 3%. Disposition of the tax is to the State Highway Department Fund and the Motor Fuel Tax Fund.	34,740,710	5.9%

See next page for additional state sales and use tax types and collection amounts.

State Sales and Use Tax (continued)

	Amount Collected	Percent Increase/ Decrease From 19
Parks, Soil and Water Conservation Tax		
This is an additional state Sales/Use and Motor Vehicle Sales Tax. The tax is authorized by Article IV, Section 47, Missouri Constitution. The tax rate is 1/10%. Disposition of the tax is 50% to the Parks State Sales Tax Fund and 50% to the Soil and Water State Sales Tax Fund.	$ 47,083,709	5.0%
Total Collections	$ 2,007,131,801	5.1%

Percent of Total Fiscal Year Collections:



Other Taxes

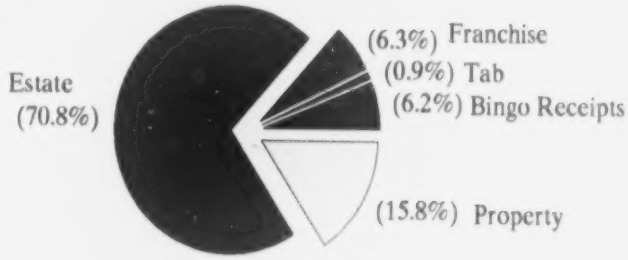
	Amount Collected	Percent Increase/ Decrease From 1992
Bingo Gross Receipts Tax		
This is a tax on receipts from bingo. The tax is authorized by Sections 313.005–313.085, RSMo. The tax rate is 2 1/2%. Disposition of the tax is to the General Fund–State.	$ 5,227,048	10.0%
Bingo Pull–Tab Tax		
This is a tax imposed on distributors for the sale of bingo pull–tab cards. The tax is authorized by Section 313.057, RSMo. The tax rate is $10 per box. Disposition of the tax is to the General Fund–State.	769,000	14.6%
Corporation Franchise Tax		
This is a tax on all in and out of state corporations based on assets apportioned to Missouri. The tax is authorized by Chapter 147, RSMo. The tax rate is .05% of total assets or capital stock of a corporation with a minimum tax of $25. Disposition of the tax is to the General Fund–State.	5,285,058	2.7%
Estate Tax		
This is a tax on minimum credit for state death taxes allowed by Internal Revenue Code Section 2011 (or Section 2015) against Federal Estate Tax. Effective January 1, 1981 the tax applies only to estates of decedents dying in 1981 and later. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund–State.	59,755,847	26.0%

See next page for additional miscellaneous tax types and collection amounts.

Other Taxes (continued)

	Amount Collected	Percent Increase/ Decrease From 1992
Inheritance Tax		
This is a tax on the transfer of real and personal property of a decedent's estate. The Inheritance Tax law continues to apply fully to estates of decedents dying in 1980 and earlier. The tax is authorized by Chapter 145, RSMo. The tax rate is variable from 1% to 30% of clear market value. Disposition of the tax is to the General Fund – State.	$ 8,918	–73.3%
Property Tax		
This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each $100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.	13,306,774	3.2%
Total Collections	$ 84,352,645	19.0%

Percent of Total Fiscal Year Collections:



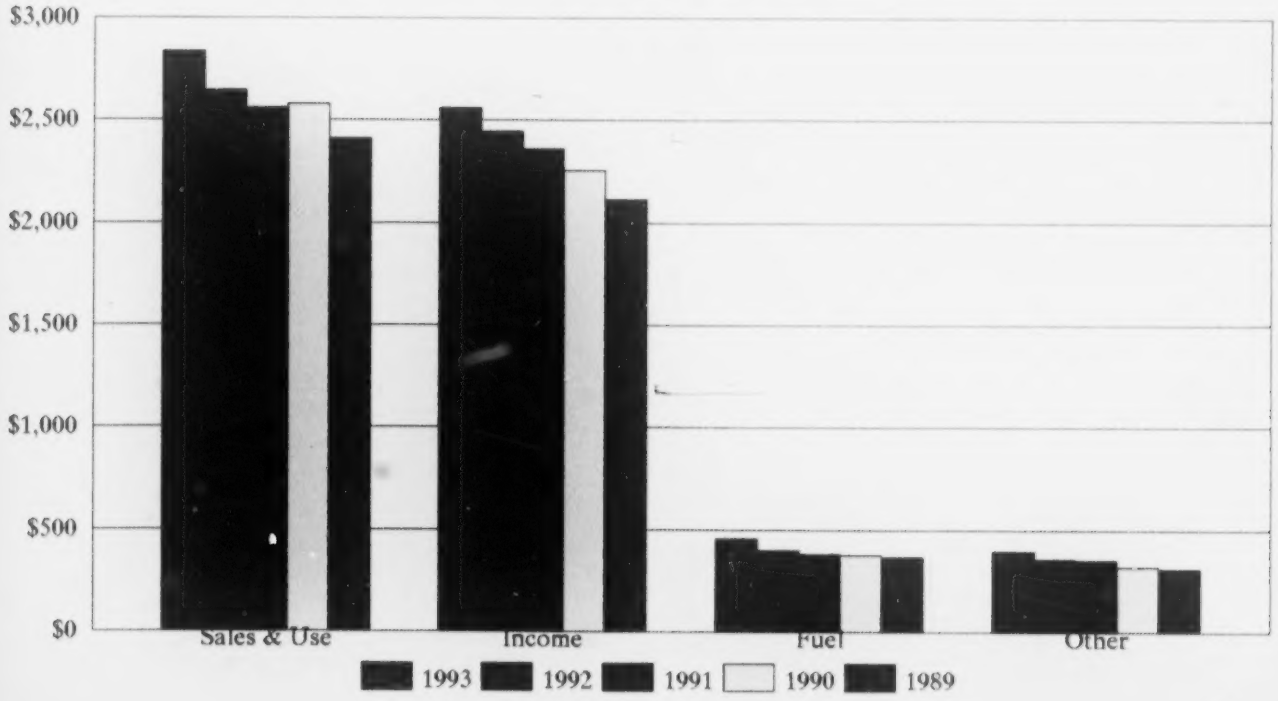
DEPARTMENT OF REVENUE
FIVE – YEAR COLLECTION HISTORY OF
TAXES ADMINISTERED
FOR YEAR ENDED JUNE 30,

Unaudited

TAX		1993	1992	1991	1990	1989
Cigarette Tax	$	86,160,599	87,299,727	85,595,532	86,140,280	88,954,020
Financial Institutions Tax		26,483,027	22,187,109	23,099,795	23,083,051	32,223,653
Fuel Tax		458,770,824	399,514,670	381,989,565	376,993,098	364,502,463
Income Tax		2,557,391,321	2,443,143,894	2,362,158,277	2,252,670,703	2,111,427,949
Insurance Tax		196,071,590	177,278,533	167,395,582	147,442,272	138,727,570
Local Sales and Use Tax (a,b)		826,287,908	733,739,986	704,437,476	685,431,677	653,364,663
State Sales and Use Tax (c)		2,007,131,801	1,909,287,816	1,856,304,457	1,891,934,477	1,759,100,976
Other Taxes		84,352,645	70,909,993	76,482,736	63,057,580	48,705,815
TOTAL TAX COLLECTIONS	$	6,242,649,715	5,843,361,728	5,657,463,420	5,526,753,138	5,197,007,109

a Local Sales and Use Tax includes Motor Vehicle Local Sales Tax. Fiscal Year 1993, 1992, 1991 and 1990 are net of Motor Vehicle Local Sales Tax refunds.
b Fiscal Year 1993 was the first year that Local Use Tax was collected.
c State Sales & Use Tax does not include Department of Revenue Information Fund Sales Tax as does the amount shown in the overview section.

TAXES ADMINISTERED
FIVE – YEAR COLLECTION HISTORY
(in millions of dollars)



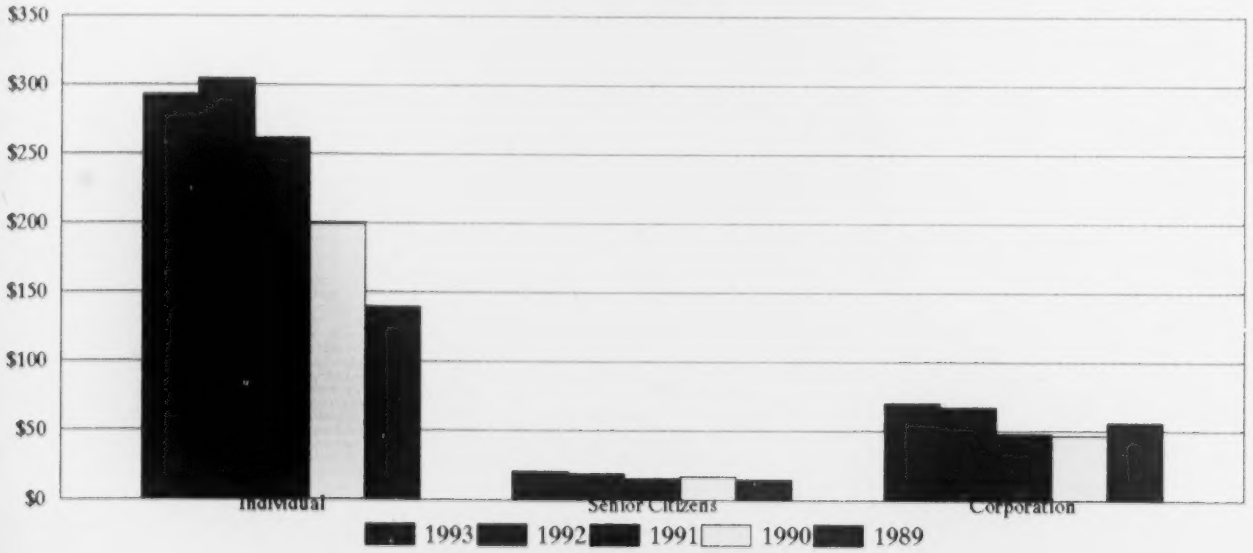
DEPARTMENT OF REVENUE
INCOME TAX
FIVE – YEAR SUMMARY OF ACTIVITIES
FOR YEAR ENDED JUNE 30,

Unaudited

TRANSACTION TYPE	1993	1992	1991	1990	1989
INDIVIDUAL RETURNS:					
Number Filed (all types)	3,299,354	3,403,206	2,819,978	2,781,012	2,729,345
Number of Refunds Made	1,472,344	1,504,171	1,265,944	1,467,463	1,077,467
Amount of Refunds	$ 293,063,977	$ 304,363,562	$ 261,467,266	$ 199,308,953	$ 139,746,610
WITHHOLDING:					
Number Filed	1,514,885	1,490,295	1,423,579	1,427,101	1,375,818
Number of Refunds Made	313	343	263	385	*
Amount of Refunds	$ 1,222,051	$ 391,727	$ 257,503	$ 321,437	$ 422,508
FIDUCIARY:					
Number Filed	56,080	50,957	46,878	50,267	44,299
Number of Refunds Made	712	895	696	850	*
Amount of Refunds	$ 724,404	$ 946,023	$ 590,467	$ 697,612	$ 442,564
SENIOR CITIZENS TAX CREDITS:					
Number of Claims Filed	73,444	65,553	60,974	60,872	58,555
Number of Refunds Made	71,597	70,279	59,333	64,468	63,227
Amount of Refunds	$ 19,876,241	$ 18,482,436	$ 15,198,832	$ 16,460,051	$ 14,586,080
CORPORATION RETURNS:					
Number Filed (Declarations)	45,769	45,068	46,916	49,373	54,201
Number Filed (Annual)	146,176	125,669	123,183	124,648	121,020
Number of Refunds Made	19,790	22,145	12,309	16,815	16,530
Amount of Refunds	$ 69,960,386	$ 66,933,354	$ 48,213,195	$ 46,599,606	$ 55,738,043
TOTAL (Memorandum Only):					
Number Filed (all types)	5,135,708	5,180,748	4,521,508	4,493,273	4,383,238
Number of Refunds Made (all types)	1,564,756	1,597,833	1,338,545	1,549,981	1,157,224
Amount of Refunds (all types)	$ 384,847,059	$ 391,117,102	$ 325,727,263	$ 263,387,659	$ 210,935,805

* Numbers are not available.

INCOME TAX REFUNDS
FIVE – YEAR SUMMARY
(in millions of dollars)



GENERAL FUND-STATE RECEIPTS

This schedule depicts General Fund-State's receipts for the past ten fiscal years in addition to Fiscal Year 1993 and 1994 original estimated receipts.

DEPARTMENT OF REVENUE
GENERAL FUND–STATE RECEIPTS
FOR THE LAST TEN FISCAL YEARS
ORIGINAL ESTIMATE, FISCAL YEAR 1994 AND 1993

Unaudited

(in thousands of dollars)

Source of Receipt	Original Revenue Estimate Fiscal Year 1994	Original Revenue Estimate Fiscal Year 1993	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984
Income Tax:												
Corporation	$ 269,000	268,500	236,351	275,169	253,332	245,886	268,128	239,204	217,534	188,143	188,928	184,264
Individual	2,440,000	2,319,500	2,319,214	2,167,739	2,108,820	2,006,785	1,843,300	1,670,912	1,444,015	1,312,327	1,219,409	1,090,775
Sales and Use Tax	1,379,500	1,347,700	1,338,645	1,275,886	1,242,608	1,274,139	1,164,872	1,049,663	1,013,070	1,008,732	955,998	902,229
County Foreign Insurance Tax	136,500	138,800	135,207	127,190	124,358	114,815	114,688	118,834	116,506	103,409	88,197	80,436
Liquor Tax	18,000	18,000	18,897	18,142	17,901	18,413	18,329	13,737	14,555	17,091	19,375	19,422
Beer Tax	7,600	7,400	7,356	7,479	7,527	7,336	7,389	7,336	7,425	7,263	7,305	7,216
Corporation Franchise Tax	62,000	65,000	59,820	56,182	57,456	54,008	51,613	49,650	48,299	44,071	40,816	39,237
Inheritance Tax	61,000	53,500	59,765	47,444	54,005	42,706	29,597	29,427	32,774	27,249	23,339	24,732
Interest on Deposits and Investments	16,100	12,000	17,403	19,075	20,302	21,730	18,392	18,263	22,329	36,877	46,165	29,411
All Other Sources	166,500	194,600	157,722	216,362	219,642	176,274	170,690	227,016	408,637	131,092	158,231	116,459
TOTAL RECEIPTS	$ 4,556,200	4,425,000	4,350,380	4,210,668	4,105,951	3,962,092	3,686,998	3,424,042	3,325,144	2,876,254	2,747,763	2,494,181

Note: Above amounts will differ from amounts shown on previous schedules as these amounts include collections made by other agencies.

TAXES ADMINISTERED

TAX DISTRIBUTIONS TO COUNTIES

This schedule provides fiscal year data on the various tax distributions made by the Department to counties throughout the State of Missouri.

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – COUNTIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

County	Cigarette Tax a,f	Financial Institutions Tax b,f	Fuel Tax c,f	Sales Tax e,f				Use Tax f,g,h	Total (Memorandum Only)
				County Sales Tax	County Alternate Sales Tax	Public Mass Trans. Sales Tax	St. Louis County Sales Tax d		
Adair	$ 0	124,576	369,348	952,630	0	0	0	47,590	1,494,144
Andrew	0	47,719	349,298	251,122	502,288	0	0	38,649	1,189,076
Atchison	0	83,259	347,170	0	168,435	0	0	9,087	607,951
Audrain	0	151,206	492,517	809,256	808,946	0	0	82,098	2,344,023
Barry	0	170,153	620,570	0	951,643	0	0	49,009	1,791,375
Barton	0	123,005	382,927	299,613	298,266	0	0	30,888	1,134,699
Bates	0	63,251	542,621	0	368,532	0	0	19,356	993,760
Benton	0	78,825	412,870	396,348	437,445	0	0	42,636	1,368,124
Bollinger	0	8,637	303,330	174,987	174,574	0	0	18,661	680,189
Boone	0	336,917	816,145	5,691,587	17,431	0	0	294,715	7,156,795
Buchanan	0	243,724	314,694	3,500,233	3,561,715	0	0	355,656	7,976,022
Butler	0	153,531	586,584	1,596,832	0	0	0	81,274	2,418,221
Caldwell	0	55,445	317,551	129,936	129,934	0	0	13,547	646,413
Callaway	0	125,000	1,136,731	0	830,268	0	0	42,627	2,134,626
Camden	0	193,378	1,111,746	2,067,144	0	0	0	100,760	3,473,028
Cape Girardeau	0	89,378	486,626	3,334,271	6,185	0	0	168,696	4,085,156
Carroll	0	109,041	501,824	233,684	0	0	0	12,180	856,729
Carter	0	24,798	156,373	103,325	103,325	0	0	10,804	398,625
Cass	0	128,708	742,207	1,751,635	0	0	0	88,716	2,711,266
Cedar	0	157,761	297,003	286,170	0	0	0	14,479	755,413
Chariton	0	86,430	449,597	183,333	183,335	0	0	20,046	922,741
Christian	0	60,787	530,946	923,818	1,385,505	0	0	0	2,901,056
Clark	0	5,991	299,997	136,249	136,256	0	0	14,869	593,362
Clay	0	572,567	374,676	8,145,269	4,073,142	0	0	622,517	13,788,171
Clinton	0	157,876	329,711	285,442	285,378	0	0	30,252	1,088,659
Cole	0	315,591	471,069	0	2,979,716	0	0	151,456	3,917,832
Cooper	0	100,552	316,972	426,254	447,208	0	0	44,380	1,335,366
Crawford	0	26,874	371,417	477,663	432,166	0	0	0	1,308,120
Dade	0	64,693	304,702	152,161	152,157	0	0	0	– 673,713
Dallas	0	84,254	346,282	331,861	662,491	0	0	0	1,424,888
Daviess	0	108,505	378,185	0	307,184	0	0	16,623	810,497
DeKalb	0	23,113	332,679	270,180	539,861	0	0	41,919	1,207,752
Dent	0	31,204	322,161	471,883	0	0	0	24,813	850,061
Douglas	0	62,560	376,032	231,396	231,204	0	0	23,651	924,843
Dunklin	0	143,184	491,843	0	0	0	0	0	635,027
Franklin	0	433,504	991,545	2,834,658	2,834,544	0	0	282,257	7,376,508
Gasconade	0	61,729	284,077	467,002	437,072	0	0	0	1,249,880
Gentry	0	75,959	287,401	0	179,081	0	0	9,626	552,067
Greene	0	735,469	1,324,512	12,647,720	0	0	0	645,852	15,353,553
Grundy	0	97,154	259,613	316,785	316,138	0	0	33,042	1,022,732
Harrison	0	164,659	447,680	0	450,741	0	0	22,437	1,085,517
Henry	0	125,793	435,204	689,328	0	0	0	35,575	1,285,900
Hickory	0	22,421	212,819	143,855	288,055	0	0	0	667,150
Holt	0	61,821	287,324	124,256	246,760	0	0	19,389	739,550
Howard	0	97,499	220,317	184,968	345,897	0	0	27,779	876,460
Howell	0	216,290	590,165	1,189,101	0	0	0	60,808	2,056,364
Iron	0	34,331	345,737	186,851	0	0	0	8,231	575,150
Jackson	0	832,307	465,681	29,936,943	14,929,938	0	0	0	46,164,869
Jasper	0	221,667	631,094	3,320,405	2,209,159	0	0	284,306	6,666,631
Jefferson	0	284,648	1,948,983	5,168,644	10,334,110	0	0	769,002	18,505,387
Johnson	0	93,403	652,136	1,130,840	1,041,669	0	0	111,747	3,029,795
Knox	0	19,655	285,343	94,083	188,153	0	0	15,724	602,958
Laclede	0	239,773	437,139	1,063,119	0	0	0	55,469	1,795,500
Lafayette	0	181,736	482,470	0	769,389	0	0	40,378	1,473,973
Lawrence	0	139,425	514,336	699,730	699,547	0	0	72,734	2,125,772
Lewis	0	66,552	283,242	189,875	306,333	0	0	27,440	873,442
Lincoln	0	147,550	503,724	736,794	1,559,198	0	0	119,513	3,066,779
Linn	0	150,598	371,998	414,587	414,588	0	0	42,926	1,394,697
Livingston	0	56,301	340,564	614,048	0	0	0	0	1,010,913
McDonald	0	40,816	370,668	375,165	201,866	0	0	30,401	1,018,916

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – COUNTIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

County	Cigarette Tax a,f	Financial Institutions Tax b,f	Fuel Tax c,f	Sales Tax e,f				Use Tax f,g,h	Total (Memorandum Only)
				County Sales Tax	County Alternate Sales Tax	Public Mass Trans. Sales Tax	St. Louis County Sales Tax d		
Macon	$ 0	211,748	480,359	409,708	438,828	0	0	44,844	1,585,487
Madison	0	83,958	175,004	284,657	119,386	0	0	18,442	681,447
Maries	0	32,612	245,335	134,964	134,551	0	0	14,703	562,165
Marion	0	199,169	294,548	1,043,082	1,043,388	0	0	0	2,580,187
Mercer	0	19,856	231,729	90,438	90,361	0	0	0	432,384
Miller	0	75,936	466,343	737,859	0	0	0	36,692	1,316,830
Mississippi	0	81,399	255,034	335,455	334,909	0	0	0	1,006,797
Moniteau	0	41,629	282,140	259,467	486	0	0	13,942	597,664
Monroe	0	45,003	375,860	178,833	179,878	0	0	18,844	798,418
Montgomery	0	98,263	322,551	283,137	0	0	0	14,757	718,708
Morgan	0	78,207	593,769	529,617	1,218	0	0	0	1,202,811
New Madrid	0	36,538	606,090	849,592	0	0	0	42,446	1,534,666
Newton	0	122,458	613,073	1,045,726	1,392,038	0	0	127,263	3,300,558
Nodaway	0	185,645	643,340	614,256	0	0	0	30,883	1,474,124
Oregon	0	46,594	285,664	253,322	253,312	0	0	27,152	866,044
Osage	0	56,105	292,948	254,661	0	0	0	14,056	617,770
Ozark	0	39,187	359,418	164,550	183,862	0	0	18,700	765,717
Pemiscot	0	121,738	344,803	481,031	0	0	0	0	947,572
Perry	0	125,784	299,072	613,274	2,800	0	0	31,908	1,072,838
Pettis	0	231,044	540,063	1,412,536	0	0	0	70,363	2,254,006
Phelps	0	134,716	416,095	1,348,615	1,347,638	0	0	135,424	3,382,488
Pike	0	147,111	390,549	433,951	476,756	0	0	48,078	1,496,445
Platte	0	195,244	483,647	2,435,599	0	0	0	128,791	3,243,281
Polk	0	183,388	456,724	0	429,533	0	0	18,699	1,088,344
Pulaski	0	81,483	312,588	752,555	755,857	0	0	0	1,902,483
Putnam	0	72,477	281,509	0	204,749	0	0	0	558,735
Ralls	0	46,870	303,640	286,171	285,034	0	0	0	921,715
Randolph	0	125,083	676,907	747,249	0	0	0	37,367	1,586,606
Ray	0	75,003	433,761	429,459	858,815	0	0	65,737	1,862,775
Reynolds	0	18,271	447,622	0	0	0	0	0	465,893
Ripley	0	15,242	236,036	0	250,868	0	0	0	502,146
St. Charles	0	433,801	1,847,393	8,901,880	17,819,041	0	0	1,348,137	30,350,252
St. Clair	0	35,487	352,739	155,074	0	0	0	8,082	551,382
St. Francois	0	105,015	366,351	1,688,263	786,970	0	0	123,773	3,070,372
Ste. Genevieve	0	78,580	327,297	441,539	441,724	0	0	46,454	1,335,594
St. Louis County	1,594,045	2,958,094	10,275,943	0	0	54,773,196	28,297,650	3,083,966	100,982,894
Saline	0	192,233	447,729	664,346	1,735	0	0	0	1,306,043
Schuyler	0	14,834	172,255	76,561	176,180	0	0	0	439,830
Scotland	0	36,164	274,248	0	300,217	0	0	16,139	626,768
Scott	0	114,835	295,828	1,115,663	4,257	0	0	57,991	1,588,574
Shannon	0	34,752	349,400	127,908	0	0	0	0	512,060
Shelby	0	70,821	326,369	175,350	175,842	0	0	0	748,382
Stoddard	0	98,841	647,820	769,857	0	0	0	39,895	1,556,413
Stone	0	92,233	474,221	956,941	994,128	0	0	90,522	2,608,045
Sullivan	0	37,304	282,705	131,957	131,956	0	0	14,784	598,706
Taney	0	100,013	434,218	3,158,226	3,158,228	0	0	301,572	7,152,257
Texas	0	63,075	541,347	496,161	0	0	0	26,548	1,127,131
Vernon	0	81,556	540,343	566,010	0	0	0	29,138	1,217,047
Warren	0	47,582	399,099	513,973	0	0	0	26,387	987,041
Washington	0	59,016	330,137	377,086	754,120	0	0	57,446	1,577,805
Wayne	0	22,287	279,109	281,166	0	0	0	0	582,562
Webster	0	176,475	457,256	558,148	558,148	0	0	60,290	1,810,317
Worth	0	26,826	149,430	48,395	73,365	0	0	6,919	304,935
Wright	0	72,350	358,968	445,810	0	0	0	22,713	899,841
TOTALS	$ 1,594,045	16,893,488	61,034,602	134,203,117	92,087,006	54,773,196	28,297,650	11,546,437	400,429,541

a See page 67 for a description of Cigarette Tax. The Cigarette Tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County. St. Louis County Cigarette Tax is distributed to cities within St. Louis County by the Missouri Department of Revenue. The "Tax Distribution Summary – Cities" schedule beginning on page 87 provides the Cigarette Tax distribution to cities within St. Louis County.

b See pages 68 and 69 for a description of Financial Institutions Tax. County governments receive only part of the sums listed above.

c See pages 70 and 71 for a description of Fuel Tax.

d The "Tax Distribution Summary – Cities" schedule beginning on page 87 provides the tax distribution to cities of St. Louis County Sales and Use Tax.

e See pages 75 and 76 for a description of Local Sales Tax.

f The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 67 thru 71, 75 and 76 due to a one to twelve month lag of distributions, investment interest and a one to two percent collection fee.

g See page 76 for a description of Local Use Tax.

h The constitutionality of the Local Use Tax is being challenged. As a result, some counties have chosen not to receive their Local Use Tax distribution and have requested the Department of Revenue to hold their portion pending the final court decision. This schedule only includes the Local Use Tax actually distributed to the counties who chose to receive their portion.

TAXES ADMINISTERED

TAX DISTRIBUTIONS TO CITIES

This schedule provides fiscal year data on the various tax distributions made by the Department to cities throughout the State of Missouri.

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Adrian	$ 0	0	42,966	68,476	0	0	0	3,619	115,061
Advance	0	0	30,935	109,119	0	0	0	5,725	145,779
Agency	0	0	17,436	0	0	0	0	0	17,436
Airport Drive	0	0	22,216	79,886	38,568	36	0	5,527	146,233
Alba	0	0	12,629	0	0	0	0	0	12,629
Albany	0	0	53,178	120,177	0	0	0	5,934	179,289
Aldrich	0	0	1,711	0	0	0	0	0	1,711
Alexandria	0	0	9,261	16,281	0	0	0	893	26,435
Allendale	0	0	1,305	0	0	0	0	0	1,305
Allenville	0	0	1,553	0	0	0	0	0	1,553
Alma	0	0	12,113	0	0	0	0	0	12,113
Altamount	0	0	5,106	0	0	0	0	0	5,106
Altenburg	0	0	6,953	0	0	0	0	0	6,953
Alton	0	0	18,794	53,631	0	0	0	2,955	75,380
Amazonia	0	0	6,980	0	0	0	0	0	6,980
Amity	0	0	2,228	0	0	0	0	0	2,228
Amoret	0	0	5,758	0	0	0	0	0	5,758
Amsterdam	0	0	6,437	0	0	0	0	0	6,437
Anderson	0	0	38,892	113,281	0	54,183	0	8,716	215,072
Annada	0	0	1,576	0	0	0	0	0	1,576
Annapolis	0	0	9,859	21,120	0	0	0	959	31,938
Anniston	0	0	7,822	0	0	0	0	0	7,822
Appleton City	0	0	34,764	51,587	0	0	0	2,726	89,077
Arbela	0	0	900	0	0	0	0	0	900
Arbyrd	0	0	16,214	20,708	0	0	0	1,017	37,939
Arcadia	0	0	16,540	50,306	0	0	0	0	66,846
Archie	0	0	21,700	21,761	0	0	0	0	43,461
Arcola	0	0	1,621	0	0	0	0	0	1,621
Argyle	0	0	4,834	7,425	0	0	0	393	12,652
Arkoe	0	0	1,441	0	0	0	0	0	1,441
Armstrong	0	0	8,419	0	0	0	0	0	8,419
Arnold	0	0	511,360	2,233,365	0	0	0	0	2,744,725
Arrow Rock	0	0	1,576	6,015	0	0	0	0	7,591
Ashbury	0	0	5,975	0	0	0	0	0	5,975
Ash Grove	0	0	30,636	70,405	0	0	0	3,446	104,487
Ashland	0	0	34,004	137,348	64,296	0	0	9,787	245,435
Atlanta	0	0	11,162	9,171	0	0	0	0	20,333
Augusta	0	0	7,143	28,872	0	0	0	1,546	37,561
Aurora	0	0	175,423	612,012	0	167,050	0	40,331	994,816
Auxvasse	0	0	22,298	42,444	0	18,919	0	0	83,661
Ava	0	0	79,795	0	0	0	0	0	79,795
Avilla	0	0	6,261	0	0	0	0	0	6,261
Avondale	0	0	14,938	0	0	0	0	0	14,938
Bagnell	0	0	2,003	1,636	0	0	0	0	3,639
Bakersfield	0	0	7,931	7,953	0	0	0	448	16,332
Baldwin Park	0	0	2,181	0	0	0	0	0	2,181
Ballwin	93,473	0	583,999	0	0	0	3,065,549	179,854	3,922,875
Baring	0	0	4,943	0	0	0	0	0	4,943
Barnard	0	0	6,355	0	0	0	0	0	6,355
Barnett	0	0	5,839	0	0	0	0	0	5,839
Bates City	0	0	5,350	49,888	0	0	0	2,137	57,375
Battlefield	0	0	41,445	0	0	0	0	0	41,445
Bel-Ridge	13,910	0	89,548	0	0	0	246,834	0	350,292
Bellefontaine Neigh.	47,479	0	296,546	0	0	0	842,509	91,604	1,278,138
Bell City	0	0	12,738	10,356	0	0	0	0	23,094
Bella Villa	3,079	0	19,229	0	0	0	54,629	5,940	82,877
Belle	0	0	33,080	80,233	0	33,006	0	6,102	152,421
Bellerive	1,035	0	6,464	0	0	0	18,364	1,997	27,860
Bellflower	0	0	11,217	8,537	3,133	1,681	0	648	25,216
Bell-Nor	7,879	0	49,213	0	0	0	139,813	15,203	212,108
Belton	0	0	492,889	1,234,866	0	617,475	0	0	2,345,230
Benton	0	0	15,617	29,016	0	0	0	0	44,633
Benton City	0	0	3,775	0	0	0	0	0	3,775
Berger	0	0	6,708	5,731	0	0	0	0	12,439

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Berkeley	$ 54,137	0	336,321	0	0	0	858,881	104,455	1,353,794
Bernie	0	0	50,164	82,410	0	0	0	0	132,574
Bertrand	0	0	18,794	0	0	0	0	0	18,794
Bethany	0	0	81,614	361,989	0	0	0	17,357	460,960
Bethel	0	0	3,178	0	0	0	0	0	3,178
Beverly Hills	2,870	0	17,925	0	0	0	40,624	5,537	66,956
Bevier	0	0	17,463	27,975	0	0	0	1,536	46,974
Biehle	0	0	0	83,722	0	0	0	4,163	87,885
Big Lake	0	0	4,617	0	0	0	0	0	4,617
Begelow	0	0	720	0	0	0	0	0	720
Billings	0	0	26,861	39,752	0	0	0	0	66,613
Birch Tree	0	0	16,269	25,694	0	5,847	0	1,688	49,498
Birmingham	0	0	6,029	6,868	0	0	0	407	13,304
Bismarck	0	0	42,885	53,510	0	23,137	0	3,883	123,415
Blackburn	0	0	8,365	4,876	0	0	0	252	13,493
Black Jack	26,647	0	166,467	0	0	0	472,835	0	665,949
Blackwater	0	0	6,002	0	0	0	0	0	6,002
Blairstown	0	0	5,024	3,048	0	0	0	170	8,242
Bland	0	0	17,681	17,313	0	0	0	948	35,942
Blodgett	0	0	5,486	0	0	0	0	0	5,486
Bloomfield	0	0	48,887	82,109	0	0	0	4,476	135,472
Bloomsdale	0	0	9,587	0	0	0	0	0	9,587
Blue Springs	0	0	1,089,146	3,769,612	0	1,781,441	0	272,994	6,913,193
Blythedale	0	0	5,866	0	0	0	0	0	5,866
Bogard	0	0	6,192	0	0	0	0	0	6,192
Bolckow	0	0	6,871	0	0	0	0	0	6,871
Bolivar	0	0	185,907	824,276	0	393,397	0	58,113	1,461,693
Bonne Terre	0	0	105,134	238,862	55,270	110,870	0	19,725	529,861
Boonville	0	0	192,697	565,229	264,182	0	0	0	1,022,108
Bosworth	0	0	9,071	0	0	0	0	0	9,071
Bourbon	0	0	32,265	91,406	0	43,651	0	7,163	174,485
Bowling Green	0	0	80,827	262,526	0	120,615	0	20,344	484,312
Bragg City	0	0	3,178	0	0	0	0	0	3,178
Brandsville	0	0	4,536	0	0	0	0	0	4,536
Branson	0	0	100,653	4,216,029	0	2,087,246	0	292,667	6,696,595
Branson West	0	0	833	156,510	8,218	0	0	9,254	174,815
Brashear	0	0	8,637	0	0	0	0	0	8,637
Braymer	0	0	24,063	38,569	0	0	0	2,012	64,644
Breckenridge	0	0	11,353	8,925	0	0	0	372	20,650
Breckenridge Hills	36,438	0	144,746	0	0	0	437,406	45,340	663,930
Brentwood	38,320	0	221,350	0	0	0	1,894,223	68,378	2,222,271
Bridgeton	77,146	0	481,811	0	0	0	5,011,410	148,794	5,719,161
Brimson	0	0	1,621	0	0	0	0	0	1,621
Bronaugh	0	0	5,731	0	0	0	0	0	5,731
Brookfield	0	0	132,756	499,546	0	134,612	0	33,240	800,154
Brookline	0	0	7,686	8,631	0	0	0	478	16,795
Brooklyn Hgts.	0	0	3,150	0	0	0	0	0	3,150
Browning	0	0	8,990	6,875	0	0	0	0	15,865
Brownington	0	0	1,891	0	0	0	0	0	1,891
Brumley	0	0	1,823	6,536	0	0	0	0	8,359
Brunswick	0	0	29,169	63,553	0	27,790	0	4,838	125,350
Bucklin	0	0	16,730	17,136	0	0	0	901	34,767
Buckner	0	0	78,355	110,987	0	0	0	5,789	195,131
Buffalo	0	0	65,563	393,731	0	0	0	0	459,294
Bunceton	0	0	9,261	0	0	0	0	0	9,261
Bunker	0	0	10,592	9,912	0	0	0	0	20,504
Burgess	0	0	2,183	0	0	0	0	0	2,183
Burglington Junct.	0	0	17,219	0	0	0	0	0	17,219
Butler	0	0	111,327	418,644	0	0	0	21,304	551,275
Butterfield	0	0	6,736	0	0	0	0	0	6,736
Byrnes Mill	0	0	42,858	38,844	0	0	0	0	81,702
Cabool	0	0	54,482	209,924	0	0	0	11,576	275,982
Cainsville	0	0	10,511	0	0	0	0	0	10,511
Cairo	0	0	7,659	0	0	0	0	0	7,659

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Caledonia	$ 0	0	3,857	5,003	0	0	0	286	9,146
Calhoun	0	0	12,222	9,577	0	0	0	0	21,799
California	0	0	94,108	285,176	0	0	0	14,465	393,749
Callao	0	0	9,017	0	0	0	0	0	9,017
Calverton Park	6,278	0	39,472	0	0	0	111,197	0	156,947
Camden	0	0	6,464	0	0	0	0	0	6,464
Camden Point	0	0	10,130	0	0	0	0	0	10,130
Camdenton	0	0	69,555	729,434	29,451	355,129	0	54,267	1,237,836
Cameron	0	0	131,208	576,325	0	0	0	29,631	737,164
Campbell	0	0	58,800	88,001	0	0	0	4,767	151,568
Canalou	0	0	8,664	0	0	0	0	0	8,664
Canton	0	0	71,239	130,446	0	0	0	7,185	208,870
Cape Girardeau	0	0	936,325	5,222,272	1,303,876	0	0	325,319	7,787,792
Cardwell	0	0	21,510	12,966	0	0	0	699	35,175
Carl Junction	0	0	111,979	117,143	0	50,306	0	8,305	287,733
Carrollton	0	0	119,665	304,677	0	153,420	0	0	577,762
Carterville	0	0	54,672	42,968	21,484	17,727	0	4,241	141,092
Carthage	0	0	291,883	1,006,959	0	480,411	0	75,331	1,854,584
Caruthersville	0	0	200,682	409,162	204,578	0	0	29,746	844,168
Carytown	0	0	4,047	0	0	0	0	0	4,047
Cassville	0	0	64,395	420,474	210,862	0	0	32,045	727,776
Catron	0	0	1,823	0	0	0	0	0	1,823
Cedar Hill Lakes	0	0	6,165	0	0	0	0	0	6,165
Center	0	0	14,992	17,969	0	0	0	0	32,961
Centertown	0	0	9,669	11,695	0	0	0	559	21,923
Centerview	0	0	5,812	0	0	0	0	0	5,812
Centerville	0	0	7,829	13,967	0	0	0	0	21,796
Centralia	0	0	92,723	239,447	0	0	0	0	332,170
Chaffee	0	0	83,081	122,129	60,970	0	0	9,080	275,260
Chain O Lakes	0	0	2,498	6	0	0	0	0	2,498
Chamois	0	0	12,195	13,687	0	0	0	769	26,651
Champ	48	0	248	0	0	0	849	0	1,145
Charlack	6,035	0	37,697	0	0	0	107,098	11,645	162,475
Charleston	0	0	138,106	403,544	0	189,231	0	29,025	759,906
Chesterfield	183,457	0	1,146,315	0	0	0	3,253,022	354,846	4,937,640
Chilhowee	0	0	9,098	11,765	0	0	0	723	21,586
Chillicothe	0	0	239,056	1,093,430	299,526	520,409	0	96,799	2,249,220
Chula	0	0	4,970	0	0	0	0	0	4,970
Clarence	0	0	27,866	42,597	0	0	0	2,445	72,908
Clark	0	0	6,980	0	0	0	0	0	6,980
Clarksburg	0	0	9,723	0	0	0	0	0	9,723
Clarksdale	0	0	7,795	0	0	0	0	0	7,795
Clarkson Valley	11,249	0	70,454	0	0	0	198,044	21,705	301,452
Clarksville	0	0	13,037	23,767	0	0	0	0	36,804
Clarkton	0	0	30,229	0	0	0	0	0	30,229
Claycomo	0	0	45,302	0	0	0	0	0	45,302
Clayton	100,813	0	377,398	0	0	0	2,223,120	116,403	2,817,734
Clearmont	0	0	4,753	0	0	0	0	0	4,753
Cleveland	0	0	13,743	0	0	0	0	0	13,743
Clever	0	0	15,752	18,941	0	0	0	0	34,693
Cliff Village	0	0	428	0	0	0	0	0	428
Clifton Hill	0	0	2,933	0	0	0	0	0	2,933
Climax Springs	0	0	2,048	1,474	0	0	0	91	3,613
Clinton	0	0	236,369	1,036,618	0	0	0	52,182	1,325,169
Clyde	0	0	1,598	0	0	0	0	0	1,598
Cobalt	0	0	6,898	0	0	0	0	0	6,898
Coffey	0	0	3,558	0	0	0	0	0	3,558
Cole Camp	0	0	28,626	68,394	0	0	0	3,893	100,913
Collins	0	0	3,911	20,727	0	0	0	0	24,638
Columbia	0	0	1,877,041	9,495,761	2,278,872	4,577,428	0	835,520	19,064,622
Commerce	0	0	4,699	0	0	0	0	0	4,699
Conception Junct.	0	0	6,410	0	0	0	0	0	6,410
Concordia	0	0	58,665	212,372	115,430	0	0	17,348	403,815
Conway	0	0	17,083	28,667	12,460	0	0	2,470	60,680

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Cool Valley	$ 6,118	0	38,213	0	0	0	197,138	11,805	253,274
Cooter	0	0	12,249	0	0	0	0	0	12,249
Corder	0	0	13,172	9,712	4,856	0	0	0	27,740
Corning	0	0	1,981	0	0	0	0	0	1,981
Cosby	0	0	3,286	0	0	0	0	0	3,286
Cottleville	0	0	57,200	29,617	0	0	0	1,697	88,514
Country Club	0	0	47,665	0	0	0	0	0	47,665
Country Club Hills	5,833	0	36,462	0	0	0	103,376	11,294	156,965
Country Life Acres	439	0	2,273	0	0	0	7,793	847	11,352
Cowgill	0	0	6,980	0	0	0	0	0	6,980
Craig	0	0	9,397	0	0	0	0	0	9,397
Crane	0	0	33,080	90,232	0	41,814	0	6,520	171,646
Creighton	0	0	7,849	0	0	0	0	0	7,849
Crestwood	48,827	0	304,974	0	0	0	2,758,241	94,211	3,206,253
Creve Coeur	53,850	0	336,174	0	0	0	3,595,780	103,902	4,089,706
Crocker	0	0	29,251	59,736	0	0	0	2,785	91,772
Cross Timbers	0	0	4,563	0	0	0	0	0	4,563
Crystal City	0	0	111,028	640,922	160,060	0	0	40,859	952,869
Crystal Lakes	0	0	6,926	0	0	0	0	0	6,926
Crystal Lake Park	2,200	0	13,765	0	0	0	39,043	0	55,008
Cuba	0	0	68,904	329,460	0	164,546	0	23,828	586,738
Curryville	0	0	7,089	0	0	0	0	0	7,089
Dadeville	0	0	5,975	0	0	0	0	0	5,975
Dalton	0	0	855	0	0	0	0	0	855
Darden Prairie	0	0	28,143	0	0	0	0	0	28,143
Darlington	0	0	4,460	0	0	0	0	0	4,460
De Witt	0	0	3,395	0	0	0	0	0	3,395
Dearborn	0	0	13,064	19,830	0	0	0	1,011	33,905
Deepwater	0	0	11,977	7,402	0	0	0	0	19,379
DeKalb	0	0	6,029	0	0	0	0	0	6,029
Deerfield	0	0	1,913	0	0	0	0	0	1,913
Dellwood	22,807	0	142,452	0	0	0	473,462	44,005	682,726
Delta	0	0	12,222	12,318	0	0	0	0	24,540
Dennis Acres	0	0	3,534	0	0	0	0	0	3,534
Denver	0	0	1,193	0	0	0	0	0	1,193
Des Arc	0	0	4,699	0	0	0	0	0	4,699
Des Peres	36,535	0	228,115	0	0	0	2,274,029	0	2,538,679
Desloge	0	0	112,712	404,257	0	0	0	18,734	535,703
De Soto	0	0	162,767	596,202	0	0	0	28,660	787,629
Dexter	0	0	204,700	746,043	0	0	0	0	950,743
Diamond	0	0	21,049	27,366	0	0	0	0	48,415
Diehlstadt	0	0	3,938	0	0	0	0	0	3,938
Diggins	0	0	7,007	0	0	0	0	0	7,007
Dixon	0	0	43,048	118,302	0	0	0	0	161,350
Doniphan	0	0	46,524	278,893	0	129,886	0	20,881	476,184
Doolittle	0	0	16,269	12,501	0	0	0	605	29,375
Dover	0	0	3,123	0	0	0	0	0	3,123
Downing	0	0	9,750	0	0	0	0	0	9,750
Drexel	0	0	25,421	56,535	25,904	0	0	3,881	111,741
Dudley	0	0	7,360	16,809	0	0	0	944	25,113
Dueneweg	0	0	25,530	36,153	0	0	0	1,851	63,534
Duquesne	0	0	33,379	79,828	0	0	0	4,113	117,320
Eagleville	0	0	7,469	43,387	0	0	0	2,198	53,054
East Lynne	0	0	7,849	0	0	0	0	0	7,849
Easton	0	0	6,301	3,111	0	0	0	0	9,412
East Prairie	0	0	92,777	161,837	0	71,923	0	11,432	337,969
Edgar Springs	0	0	5,839	9,467	0	0	0	0	15,306
Edgerton	0	0	15,345	16,766	0	0	0	940	33,051
Edina	0	0	34,846	105,654	0	0	0	5,519	146,019
Edmundson	4,831	0	30,174	0	0	0	209,635	9,321	253,961
Eldon	0	0	120,018	591,696	0	270,872	0	43,678	1,026,264
El Dorado Springs	0	0	104,021	288,216	0	0	0	14,575	406,812
Ellington	0	0	26,997	105,261	0	0	0	5,406	137,664
Ellisville	31,784	0	197,647	0	0	0	1,899,608	0	2,129,039

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Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Ellsinore	$ 0	0	11,000	18,475	2,879	0	0	1,063	33,417
Elmer	0	0	2,048	0	0	0	0	0	2,048
Elmira	0	0	1,576	0	0	0	0	0	1,576
Elmo	0	0	4,861	0	0	0	0	0	4,861
Elsberry	0	0	51,549	106,722	0	45,905	0	7,800	211,976
Elvins	0	0	37,779	46,082	0	16,622	0	3,200	103,683
Emerald Beach	0	0	3,871	0	0	0	0	0	3,871
Eminence	0	0	15,807	47,857	1,354	0	0	0	65,018
Emma	0	0	5,269	13,679	0	0	0	840	19,788
Eolia	0	0	10,619	17,350	0	0	0	819	28,788
Essex	0	0	14,422	0	0	0	0	0	14,422
Esther	0	0	29,088	35,094	0	15,456	0	0	79,638
Ethel	0	0	2,251	0	0	0	0	0	2,251
Eugene	0	0	3,829	0	0	0	0	0	3,829
Eureka	20,363	0	127,186	0	0	0	1,107,206	39,290	1,294,047
Everton	0	0	8,827	0	0	0	0	0	8,827
Ewing	0	0	12,575	17,304	0	0	0	0	29,879
Excelsior Estates	0	0	7,442	0	0	0	0	0	7,442
Excelsior Springs	0	0	281,424	895,713	446,867	425,631	0	0	2,049,635
Exeter	0	0	16,214	11,246	0	0	0	591	28,051
Fairfax	0	0	18,984	28,994	0	0	0	1,566	49,544
Fair Grove	0	0	24,960	46,274	0	0	0	2,426	73,660
Fair Play	0	0	12,004	0	0	0	0	0	12,004
Fairview	0	0	8,093	8,111	0	0	0	0	16,204
Farber	0	0	11,353	0	0	0	0	0	11,353
Farley	0	0	5,894	0	0	0	0	0	5,894
Farmington	0	0	314,974	1,485,163	572,629	0	0	0	2,372,766
Fayette	0	0	78,437	126,478	0	0	0	6,389	211,304
Fenton	14,549	0	90,876	0	0	0	2,650,523	28,073	2,784,021
Ferguson	96,916	0	60,354	0	0	0	2,439,128	0	3,141,398
Ferrelview	0	0	1,227	11,397	0	0	0	0	24,624
Festus	0	0	220,128	1,294,716	0	627,612	0	91,611	2,234,067
Fidelity	0	0	6,382	0	0	0	0	0	6,382
Fillmore	0	0	6,953	0	0	0	0	0	6,953
Fisk	0	0	11,461	22,440	10,132	0	0	1,622	45,655
Flat River	0	0	130,990	349,283	91,192	163,997	0	32,112	767,574
Fleming	0	0	3,531	0	0	0	0	0	3,531
Flemington	0	0	3,829	0	0	0	0	0	3,829
Flint Hill	0	0	6,219	46,194	0	0	0	2,740	55,153
Flordell Hills	4,197	0	26,229	0	0	0	74,390	8,121	112,937
Florissant	222,235	0	1,387,454	0	0	0	3,943,993	428,644	5,982,326
Foley	0	0	5,676	7,076	0	0	0	0	12,752
Fordland	0	0	14,204	18,446	0	0	0	1,035	33,685
Forest City	0	0	10,321	0	0	0	0	0	10,321
Foristell	0	0	3,911	82,868	41,434	0	0	6,100	134,313
Forsyth	0	0	31,912	180,437	88,038	0	0	0	300,387
Fortescue	0	0	1,035	0	0	0	0	0	1,035
Foster	0	0	4,373	0	0	0	0	0	4,373
Four Seasons	0	0	21,863	92,161	0	0	0	0	114,024
Frankford	0	0	10,755	0	0	0	0	0	10,755
Franklin	0	0	4,916	0	0	0	0	0	4,916
Fredericktown	0	0	107,280	334,228	0	154,436	0	25,348	621,292
Freeburg	0	0	12,113	68,342	0	0	0	3,829	84,284
Freeman	0	0	13,037	0	0	0	0	0	13,037
Freistatt	0	0	4,508	0	0	0	0	0	4,508
Fremont Hills	0	0	5,459	10,673	0	0	0	695	16,827
Frohna	0	0	6,681	0	0	0	0	0	6,681
Frontenac	14,719	0	92,229	0	0	0	1,133,174	28,400	1,268,522
Fulton	0	0	272,492	821,802	0	410,900	0	0	1,505,194
Gainesville	0	0	17,898	104,896	0	0	0	0	122,794
Galena	0	0	10,891	12,669	0	0	0	0	23,560
Gallatin	0	0	50,625	113,117	0	0	0	0	163,742
Galt	0	0	8,039	0	0	0	0	0	8,039
Garden City	0	0	33,270	54,013	0	0	0	2,686	89,969

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Gasconade	$ 0	0	6,871	4,443	0	0	0	0	11,314
Gentry	0	0	2,514	0	0	0	0	0	2,514
Gerald	0	0	24,118	94,431	0	45,314	0	0	163,863
Gerster	0	0	900	134	0	0	0	0	1,034
Gibbs	0	0	2,003	0	0	0	0	0	2,003
Gideon	0	0	29,984	0	0	0	0	0	29,984
Gilliam	0	0	5,758	4,666	0	0	0	245	10,669
Gilman City	0	0	10,674	0	0	0	0	0	10,674
Gladstone	0	0	712,748	1,903,476	885,363	0	0	0	3,501,587
Glasgow	0	0	35,172	83,534	20,872	38,549	0	7,168	185,295
Glen Echo Park	1,102	0	6,725	0	0	0	20,256	0	28,083
Glenaire	0	0	16,214	0	0	0	0	0	16,214
Glenallen	0	0	2,161	0	0	0	0	0	2,161
Glendale	25,851	0	161,463	0	0	0	458,715	49,878	695,907
Glenwood	0	0	5,296	0	0	0	0	0	5,296
Golden City	0	0	21,565	32,564	0	18,601	0	0	72,730
Goodman	0	0	29,712	48,844	0	0	0	0	78,556
Gordonville	0	0	9,370	0	0	0	0	0	9,370
Gower	0	0	33,922	47,277	0	0	0	2,402	83,601
Graham	0	0	5,540	0	0	0	0	0	5,540
Grain Valley	0	0	51,630	144,675	65,254	66,388	0	0	327,947
Granby	0	0	52,825	62,612	9,165	0	0	3,880	128,482
Grand Pass	0	0	1,193	0	0	0	0	0	1,193
Grandin	0	0	6,328	2,931	0	0	0	0	9,259
Grandview	0	0	678,214	2,095,418	0	990,794	0	150,448	3,914,874
Granger	0	0	1,418	0	0	0	0	0	1,418
Grant City	0	0	27,105	25,590	0	0	0	1,468	54,163
Grantwood	3,931	0	24,552	0	0	0	69,752	7,585	105,820
Gravois Mills	0	0	2,273	8,603	0	0	0	0	10,876
Green City	0	0	18,224	33,154	0	0	0	2,013	53,391
Green Ridge	0	0	12,276	6,072	0	0	0	332	18,680
Green Castle	0	0	6,898	0	0	0	0	0	6,898
Greendale	3,253	0	20,315	0	0	0	57,716	6,276	87,560
Greenfield	0	0	38,458	83,287	0	0	0	4,214	125,959
Greentop	0	0	11,543	0	0	0	0	0	11,543
Greenville	0	0	11,869	26,931	0	0	0	1,240	40,040
Greenwood	0	0	40,875	97,356	0	44,044	0	0	182,275
Guilford	0	0	2,093	0	0	0	0	0	2,093
Gunn City	0	0	1,463	0	0	0	0	0	1,463
Hale	0	0	13,037	0	0	0	0	0	13,037
Half Way	0	0	4,644	0	0	0	0	0	4,644
Hallsville	0	0	24,905	34,728	0	0	0	0	59,633
Halltown	0	0	4,373	0	0	0	0	0	4,373
Hamilton	0	0	47,176	93,897	0	0	0	4,593	145,666
Hanley Hills	10,110	0	63,146	0	0	0	179,396	19,507	272,159
Hannibal	0	0	488,980	1,734,148	869,333	0	0	0	3,092,461
Hardin	0	0	16,241	14,651	0	0	0	783	31,675
Harris	0	0	2,770	0	0	0	0	0	2,770
Harrisburg	0	0	4,590	12,039	0	0	0	629	17,258
Harrisonville	0	0	208,667	986,723	0	0	0	47,886	1,243,276
Hartsburg	0	0	3,558	0	0	0	0	0	3,558
Hartville	0	0	14,539	51,847	0	0	0	2,684	69,070
Harwood	0	0	2,003	0	0	0	0	0	2,003
Hawk Point	0	0	12,819	31,651	0	0	0	0	44,470
Hayti	0	0	89,083	222,888	111,665	0	0	0	423,636
Hayti Heights	0	0	24,253	15,126	3,176	0	0	1,024	43,579
Hayward	0	0	2,797	0	0	0	0	0	2,797
Haywood City	0	0	7,143	0	0	0	0	0	7,143
Hazelwood	108,419	0	672,338	0	0	0	2,740,877	200,874	3,722,508
Henrietta	0	0	11,190	14,630	0	0	0	758	26,578
Herculaneum	0	0	61,462	166,225	0	0	0	9,660	237,347
Hermann	0	0	74,797	260,967	0	123,395	0	0	459,159
Hermitage	0	0	13,906	53,459	26,106	0	0	0	93,471
Higbee	0	0	17,355	12,404	0	6,202	0	987	36,948

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Unaudited

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Higginsville	$ 0	0	127,460	365,697	0	170,304	0	27,387	690,848
High Hill	0	0	5,540	11,309	0	0	0	0	16,849
Hillsboro	0	0	44,134	139,958	29,906	0	0	9,439	223,437
Hillsdale	8,470	0	52,907	0	0	0	150,307	0	211,684
Hoberg	0	0	1,396	0	0	0	0	0	1,396
Holcomb	0	0	14,422	14,144	0	0	0	790	29,356
Holden	0	0	64,884	131,640	0	58,889	0	9,798	265,211
Holland	0	0	6,437	0	0	0	0	0	6,437
Holliday	0	0	3,775	0	0	0	0	0	3,775
Hollister	0	0	71,375	312,104	155,604	0	0	0	539,083
Holt	0	0	8,447	18,275	9,138	0	0	1,491	37,351
Holts Summit	0	0	62,250	129,935	5,298	57,981	0	9,847	265,311
Homestead	0	0	4,807	0	0	0	0	0	4,807
Homestown	0	0	6,247	160	0	0	0	0	6,407
Hopkins	0	0	15,617	0	0	0	0	0	15,617
Hornersville	0	0	17,083	22,296	0	0	0	0	39,379
Houston	0	0	57,524	340,002	0	81,069	0	21,339	499,934
Houstonia	0	0	7,686	0	0	0	0	0	7,686
Houston Lake	0	0	8,229	0	0	0	0	0	8,229
Howardville	0	0	11,950	2,637	0	0	0	148	14,735
Hughesville	0	0	4,726	0	0	0	0	0	4,726
Humansville	0	0	29,441	40,610	23,205	0	0	0	93,256
Hume	0	0	7,795	0	0	0	0	0	7,795
Humphreys	0	0	2,206	0	0	0	0	0	2,206
Hunnewell	0	0	5,948	5,089	0	0	0	0	11,037
Huntleigh	1,705	0	10,624	0	0	0	30,247	0	42,576
Huntsville	0	0	42,559	29,371	0	14,685	0	2,322	88,937
Hurdland	0	0	5,758	0	0	0	0	0	5,758
Hurley	0	0	3,313	0	0	0	0	0	3,313
Iatan	0	0	1,058	0	0	0	0	0	1,058
Iberia	0	0	17,654	60,415	0	0	0	2,863	80,932
Illmo	0	0	0	2	0	0	0	0	2
Independence	0	0	3,050,043	9,471,962	0	0	0	508,872	13,030,877
Indian Point	0	0	11,814	120,343	60,044	0	0	7,347	199,548
Ionia	0	0	3,422	0	0	0	0	0	3,422
Irondale	0	0	12,874	0	0	0	0	0	12,874
Iron Gates	0	0	8,392	0	0	0	0	0	8,392
Iron Mtn. Lake	0	0	17,165	0	0	0	0	0	17,165
Ironton	0	0	41,798	151,610	0	70,532	0	0	263,940
Jackson	0	0	251,389	845,864	0	397,291	0	63,946	1,558,490
Jacksonville	0	0	3,123	0	0	0	0	0	3,123
Jameson	0	0	4,047	0	0	0	0	0	4,047
Jamesport	0	0	15,481	32,110	0	0	0	1,715	49,306
Jamestown	0	0	8,093	0	0	0	0	0	8,093
Jasper	0	0	26,997	53,035	8,141	6,980	0	4,152	99,305
Jefferson City	0	0	964,625	5,576,247	2,652,960	34,150	0	0	9,227,982
Jennings	68,939	0	430,532	0	0	0	1,244,099	132,936	1,876,506
Jerico Springs	0	0	6,708	0	0	0	0	0	6,708
Jonesburg	0	0	17,110	46,362	21,647	0	0	3,634	88,753
Joplin	0	0	1,109,901	6,860,951	0	3,425,354	0	0	11,396,206
Josephville	0	0	4,929	2,295	0	0	0	0	7,224
Junction City	0	0	8,854	0	0	0	0	0	8,854
Kahoka	0	0	59,615	124,448	0	0	0	6,323	190,386
Kansas City	0	0	11,815,485	49,206,547	0	24,603,561	0	3,833,507	89,459,100
Kearney	0	0	61,380	314,065	0	147,345	0	24,347	547,137
Kelso	0	0	14,286	0	0	0	0	0	14,286
Kennett	0	0	297,152	813,787	0	0	0	42,691	1,153,630
Keytesville	0	0	15,318	0	0	0	0	0	15,318
Kidder	0	0	6,545	10,714	0	0	0	565	17,824
Kimberling City	0	0	43,184	260,270	128,272	0	0	19,473	451,199
Kimmswick	0	0	3,666	33,658	0	16,829	0	2,686	56,839
King City	0	0	26,779	34,800	0	0	0	2,529	64,108
Kingdom City	0	0	3,042	141,366	70,543	0	0	10,304	225,255
Kingston	0	0	7,577	0	0	0	0	0	7,577

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Kingsville	$ 0	0	7,577	0	0	0	0	0	7,577
Kinloch	11,749	0	73,385	0	0	0	208,486	0	293,620
Kirksville	0	0	465,840	1,655,600	231,158	790,940	0	0	3,143,538
Kirkwood	123,129	0	769,104	0	0	0	2,851,364	237,588	3,981,185
Knob Noster	0	0	61,408	107,492	0	48,815	0	8,086	225,801
Knox City	0	0	7,116	0	0	0	0	0	7,116
Koshkonong	0	0	5,378	0	0	0	0	0	5,378
La Belle	0	0	20,234	0	0	0	0	0	20,234
La Grange	0	0	29,930	31,399	0	0	0	1,535	62,864
La Monte	0	0	27,024	30,862	0	0	0	0	57,886
La Plata	0	0	38,050	76,814	0	0	0	0	114,864
La Russell	0	0	3,096	0	0	0	0	0	3,096
Laclede	0	0	11,135	0	0	0	0	0	11,135
Laddonia	0	0	15,780	0	0	0	0	0	15,780
Ladue	38,470	0	239,693	0	0	0	1,273,122	74,226	1,625,511
Lake Annette	0	0	3,157	0	0	0	0	0	3,157
Lake Lotawana	0	0	58,149	0	0	0	0	0	58,149
Lake Mykee	0	0	6,980	0	0	0	0	0	6,980
Lake Ozark	0	0	18,496	308,072	151,362	151,375	0	27,394	656,699
Lake St. Louis	0	0	202,516	296,411	0	148,205	0	23,536	670,668
Lake Tapawingo	0	0	22,760	0	0	0	0	0	22,760
Lake Waukomis	0	0	27,893	0	0	0	0	0	27,893
Lake Winnebago	0	0	20,315	0	0	0	0	0	20,315
Lakeland	0	0	9,533	0	0	0	0	0	9,533
Lakeshire	6,379	0	39,843	0	0	0	113,193	0	159,415
Lakeside	0	0	855	832	0	0	0	0	1,687
Lakeview Village	0	0	2,987	39,765	0	0	0	419	43,171
Lamar	0	0	113,201	369,132	184,428	184,427	0	37,099	888,287
Lamar Hgts.	0	0	4,780	0	0	0	0	0	4,780
Lanagan	0	0	13,607	9,626	0	4,813	0	732	28,778
Lancaster	0	0	21,320	58,585	0	0	0	3,504	83,409
Laredo	0	0	5,568	0	0	0	0	0	5,568
Lathrop	0	0	48,724	66,440	0	0	0	3,574	118,738
Latour	0	0	1,958	0	0	0	0	0	1,958
Laurie	0	0	13,770	241,511	0	0	0	10,964	266,245
Lawson	0	0	51,033	101,846	51,648	0	0	8,334	212,861
Leadington	0	0	5,459	98,894	0	0	0	5,880	110,233
Leadwood	0	0	33,868	18,470	0	0	0	941	53,279
Leasburg	0	0	7,849	0	0	0	0	0	7,849
Leawood	0	0	19,989	0	0	0	0	0	19,989
Lebanon	0	0	271,134	1,756,119	849,908	851,075	0	178,701	3,906,937
Lee's Summit	0	0	1,260,691	3,617,251	0	1,688,348	0	261,300	6,827,590
Leeton	0	0	17,165	17,168	8,584	0	0	0	42,917
Leonard	0	0	2,026	0	0	0	0	0	2,026
Leslie	0	0	3,639	0	0	0	0	0	3,639
Levasy	0	0	7,577	0	0	0	0	0	7,577
Lewis & Clark	0	0	3,857	0	0	0	0	0	3,857
Lewistown	0	0	12,303	0	0	0	0	0	12,303
Lexington	0	0	131,995	306,279	152,859	0	0	24,122	615,255
Liberal	0	0	18,577	21,942	0	0	0	1,109	41,628
Liberty	0	0	555,657	2,017,206	953,321	3,651	0	0	3,529,835
Licking	0	0	36,068	131,425	0	0	0	6,768	174,261
Lilbourn	0	0	37,426	40,161	0	0	0	0	77,587
Lincoln	0	0	23,737	61,239	28,880	0	0	5,127	118,983
Linn	0	0	31,179	113,187	0	0	0	5,799	150,165
Linn Creek	0	0	6,301	44,768	21,895	0	0	3,393	76,377
Linneus	0	0	9,886	0	0	0	0	0	9,886
Livonia	0	0	3,422	0	0	0	0	0	3,422
Lock Springs	0	0	1,283	0	0	0	0	0	1,283
Lockwood	0	0	28,273	59,877	0	0	0	0	88,150
Lohman	0	0	4,183	0	0	0	0	0	4,183
Lone Jack	0	0	10,646	14,701	0	0	0	0	25,347
Longtown	0	0	2,906	0	0	0	0	0	2,906
Louisburg	0	0	3,123	0	0	0	0	0	3,123

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Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Louisiana	$ 0	0	107,742	367,005	0	0	0	18,840	493,587
Lowry City	0	0	19,636	35,237	0	0	0	1,812	56,685
Lucerne	0	0	1,148	0	0	0	0	0	1,148
Ludlow	0	0	3,992	0	0	0	0	0	3,992
Lupus	0	0	878	0	0	0	0	0	878
Luray	0	0	1,576	0	0	0	0	0	1,576
Lutesville	0	0	0	119	0	0	0	0	119
Mackenzie	643	0	4,020	0	0	0	11,420	1,242	17,325
Macks Creek	0	0	7,387	4,911	0	0	0	301	12,599
Macon	0	0	151,306	539,913	0	0	0	27,655	718,874
Madison	0	0	14,069	21,538	0	0	0	1,136	36,743
Maitland	0	0	9,180	0	0	0	0	0	9,180
Malden	0	0	139,138	491,990	0	0	0	25,205	656,333
Malta Bend	0	0	7,849	5,427	0	0	0	290	13,566
Manchester	28,447	0	177,621	0	0	0	1,811,485	0	2,017,553
Mansfield	0	0	38,811	96,276	54,922	0	0	7,669	197,678
Maplewood	66,814	0	270,563	0	0	0	1,202,377	0	1,539,754
Marble Hill	0	0	39,300	136,440	68,220	0	0	10,872	254,832
Marceline	0	0	71,837	147,408	0	0	0	7,849	227,094
Marionville	0	0	52,146	58,422	0	29,182	0	0	139,750
Marlborough	10,068	0	52,934	0	0	0	152,517	16,352	231,871
Marquand	0	0	7,550	11,260	0	0	0	598	19,408
Marshall	0	0	345,225	1,001,323	0	0	0	50,594	1,397,142
Marshfield	0	0	118,796	534,275	0	0	0	27,620	680,691
Marston	0	0	18,767	25,531	0	0	0	1,306	45,604
Marthasville	0	0	18,305	0	17,632	17,659	0	1,743	55,339
Martinsburg	0	0	9,153	20,702	0	0	0	0	29,855
Maryland Hgts.	110,592	0	690,785	0	0	0	1,962,288	213,426	2,977,091
Maryville	0	0	289,602	977,851	0	0	0	47,363	1,314,816
Matthews	0	0	16,676	0	0	0	0	0	16,676
Maysville	0	0	31,940	48,786	0	0	0	2,664	83,390
Mayview	0	0	7,577	0	0	0	0	0	7,577
McFall	0	0	3,857	0	0	0	0	0	3,857
McKittrick	0	0	1,486	0	0	0	0	0	1,486
Meadville	0	0	9,777	0	0	0	0	0	9,777
Memphis	0	0	56,872	195,546	0	0	0	0	252,418
Mendon	0	0	5,622	0	0	0	0	0	5,622
Mercer	0	0	8,066	0	0	0	0	0	8,066
Merriam Woods	0	0	16,323	0	0	0	0	0	16,323
Merwin	0	0	1,688	0	0	0	0	0	1,688
Meta	0	0	6,763	18,301	0	0	0	0	25,064
Metz	0	0	2,048	0	0	0	0	0	2,048
Mexico	0	0	306,631	1,125,194	527,782	0	0	82,001	2,041,608
Miami	0	0	3,857	0	0	0	0	0	3,857
Middletown	0	0	5,849	10,175	0	0	0	543	16,567
Milan	0	0	47,991	138,297	0	0	0	0	186,288
Milford	0	0	495	0	0	0	0	0	495
Mill Spring	0	0	6,844	0	0	0	0	0	6,844
Millard	0	0	1,598	0	0	0	0	0	1,598
Miller	0	0	20,451	29,881	0	0	0	0	50,332
Milo	0	0	1,711	0	0	0	0	0	1,711
Mindenmines	0	0	9,397	0	0	0	0	0	9,397
Miner	0	0	33,080	253,483	122,602	0	0	18,816	427,981
Mineral Point	0	0	10,429	0	0	0	0	0	10,429
Missouri City	0	0	9,451	0	0	0	0	0	9,451
Moberly	0	0	348,701	1,282,512	52,562	601,794	0	0	2,285,569
Mokane	0	0	5,052	5,373	0	0	0	250	10,675
Moline Acres	11,848	0	73,670	0	0	0	209,275	22,761	317,554
Monett	0	0	177,325	735,419	0	0	0	0	912,744
Monroe City	0	0	73,358	263,372	124,515	0	0	0	461,245
Montgomery City	0	0	61,951	236,111	0	0	0	12,185	310,247
Monticello	0	0	2,879	0	0	0	0	0	2,879
Montrose	0	0	11,950	16,628	8,379	0	0	1,376	38,333
Moorsville	0	0	2,251	0	0	0	0	0	2,251

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Morehouse	$ 0	0	29,006	21,725	0	0	0	0	50,731
Morley	0	0	18,550	0	0	0	0	0	18,550
Morrison	0	0	4,346	9,551	0	0	0	520	14,417
Morrisville	0	0	7,958	0	0	0	0	0	7,958
Mosby	0	0	5,269	17,682	0	0	0	0	22,951
Moscow Mills	0	0	25,095	95,904	0	46,210	0	6,301	173,510
Mound City	0	0	34,574	48,999	0	0	0	2,346	85,919
Moundville	0	0	3,802	0	0	0	0	0	3,802
Mount Leonard	0	0	2,161	0	0	0	0	0	2,161
Mount Moriah	0	0	2,825	0	0	0	0	0	2,825
Mount Vernon	0	0	101,196	300,031	149,926	0	0	0	551,153
Mountain Grove	0	0	113,705	525,854	155,801	0	0	0	795,360
Mountain View	0	0	55,297	289,110	0	138,547	0	20,423	503,377
Napoleon	0	0	6,328	0	0	0	0	0	6,328
Naylor	0	0	17,436	15,705	0	6,463	0	1,226	40,830
Neck City	0	0	3,585	0	0	0	0	0	3,585
Neelyville	0	0	10,348	7,624	0	0	0	426	18,398
Nelson	0	0	4,916	0	0	0	0	0	4,916
Neosho	0	0	251,334	1,015,507	122,136	388,128	0	0	1,777,105
Nevada	0	0	233,490	888,635	443,903	0	0	66,273	1,632,301
New Bloomfield	0	0	13,037	15,309	0	0	0	808	29,154
New Cambria	0	0	6,057	0	0	0	0	0	6,057
New Florence	0	0	21,755	31,280	13,911	13,916	0	0	80,862
New Franklin	0	0	30,066	26,587	1,258	10,210	0	2,186	70,307
New Hampton	0	0	8,691	0	0	0	0	0	8,691
New Haven	0	0	47,719	127,633	0	59,405	0	9,331	244,088
New London	0	0	26,834	32,702	0	0	0	0	59,536
New Madrid	0	0	90,984	157,905	0	0	0	8,343	257,232
New Melle	0	0	10,038	13,589	0	0	0	661	24,288
Newark	0	0	1,846	0	0	0	0	0	1,846
Newburg	0	0	15,997	12,639	0	0	0	0	28,636
Newtonia	0	0	5,622	0	0	0	0	0	5,622
Newtown	0	0	3,123	0	0	0	0	0	3,123
Niangua	0	0	12,466	9,633	0	0	0	465	22,564
Nixa	0	0	132,471	479,819	0	239,909	0	35,631	887,830
Noel	0	0	31,749	92,169	0	42,910	0	6,680	173,508
Norborne	0	0	23,248	31,798	0	0	0	0	55,046
Normandy	38,320	0	136,073	0	0	0	384,173	2,075	600,641
North Kansas City	0	0	138,567	2,461,024	0	378,760	0	148,290	3,126,641
North Lilbourn	0	0	4,264	0	0	0	0	0	4,264
North Wardell	0	0	3,666	0	0	0	0	0	3,666
Northmoor	0	0	11,977	60,753	0	0	0	0	72,730
Northwoods	22,203	0	138,676	0	0	0	393,978	42,839	597,696
Norwood	0	0	12,195	17,792	0	0	0	0	29,987
Norwood Court	3,861	0	24,118	0	0	0	68,518	0	96,497
Novelty	0	0	3,884	0	0	0	0	0	3,884
Novinger	0	0	14,720	0	0	0	0	0	14,720
Oak Grove	0	0	124,141	302,526	0	137,824	0	21,899	586,390
Oak Grove Village	0	0	10,918	0	0	0	0	0	10,918
Oak Ridge	0	0	5,486	0	0	0	0	0	5,486
Oakland	6,927	0	43,265	0	0	0	122,915	0	173,107
Oakland Park	0	0	2,003	0	0	0	0	0	2,003
Oaks	0	0	3,531	0	0	0	0	0	3,531
Oakview	0	0	9,533	36,459	17,072	0	0	0	63,064
Oakwood	0	0	5,758	0	0	0	0	0	5,758
Oakwood Park	0	0	5,785	0	0	0	0	0	5,785
Odessa	0	0	100,354	232,203	0	0	0	0	332,557
O'Fallon	0	0	493,472	2,270,081	0	1,083,079	0	162,886	4,009,518
Old Appleton	0	0	1,846	0	0	0	0	0	1,846
Old Monroe	0	0	6,573	36,720	0	8,827	0	2,495	54,615
Olean	0	0	2,879	0	0	0	0	0	2,879
Olivette	33,001	0	205,679	0	0	0	1,062,784	63,537	1,365,001
Olympian Village	0	0	20,424	0	0	0	0	0	20,424
Oran	0	0	31,614	35,655	0	0	0	1,807	69,076

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Oregon	$ 0	0	25,394	0	0	0	0	0	25,394
Oronogo	0	0	16,160	11,311	0	0	0	550	28,021
Orrick	0	0	25,394	32,189	0	13,733	0	2,411	73,727
Osage Beach	0	0	70,588	1,776,785	877,510	877,521	0	167,541	3,769,945
Osborn	0	0	10,864	0	0	0	0	0	10,864
Osceola	0	0	20,505	43,820	2,236	0	0	2,406	68,967
Osgood	0	0	1,193	0	0	0	0	0	1,193
Otterville	0	0	13,770	19,674	0	0	0	1,013	34,457
Overland	79,402	0	488,518	0	0	0	2,490,713	0	3,058,633
Owensville	0	0	63,146	356,101	86,900	173,672	0	31,323	711,142
Ozark	0	0	116,491	572,568	0	0	0	28,723	717,782
Pacific	3,322	0	118,324	567,520	0	0	55,059	28,148	772,373
Pagedale	17,890	0	111,735	0	0	0	433,578	0	563,203
Palmyra	0	0	91,555	241,805	60,389	0	0	0	393,749
Paris	0	0	40,359	83,609	0	36,470	0	6,276	166,714
Parkdale	0	0	5,758	0	0	0	0	0	5,758
Parkville	0	0	65,237	248,219	0	117,973	0	0	431,429
Parkway	0	0	7,523	11,838	0	0	0	598	19,959
Parma	0	0	27,024	25,466	0	0	0	1,318	53,808
Parnell	0	0	4,264	0	0	0	0	0	4,264
Pasadena Hills	5,066	0	31,641	0	0	0	89,891	9,774	136,372
Pasadena Park	2,313	0	14,449	0	0	0	41,049	0	57,811
Pascola	0	0	3,259	0	0	0	0	0	3,259
Passaic	0	0	900	0	0	0	0	0	900
Pattonsburg	0	0	11,244	14,817	0	0	0	798	26,859
Paynesville	0	0	1,215	0	0	0	0	0	1,215
Peculiar	0	0	48,262	111,464	4,017	51,178	0	8,429	223,350
Peerless Park	171	0	923	0	0	0	178,819	0	179,913
Penermon	0	0	2,116	0	0	0	0	0	2,116
Perry	0	0	19,310	43,673	0	19,885	0	0	82,868
Perryville	0	0	188,297	728,878	0	364,440	0	55,212	1,336,827
Pevely	0	0	76,889	232,630	0	0	0	0	309,519
Phelps City	0	0	720	0	0	0	0	0	720
Phillipsburg	0	0	4,617	0	0	0	0	0	4,617
Pickering	0	0	4,644	0	0	0	0	0	4,644
Piedmont	0	0	58,827	276,853	0	0	0	13,750	349,430
Pierce City	0	0	37,534	38,332	0	21,922	0	3,104	100,892
Pilot Grove	0	0	19,392	29,133	0	0	0	1,594	50,119
Pilot Knob	0	0	21,266	35,017	0	15,680	0	2,706	74,669
Pinelawn	30,249	0	138,094	0	0	0	392,382	42,651	603,376
Pineville	0	0	15,752	40,146	20,065	0	0	0	75,963
Platte City	0	0	80,039	312,511	156,130	0	0	23,373	572,053
Platte Woods	0	0	11,980	32,485	0	0	0	1,716	46,181
Plattsburg	0	0	61,055	96,787	0	0	0	5,028	162,870
Pleasant Hill	0	0	103,939	221,097	0	96,947	0	16,935	438,918
Pleasant Hope	0	0	9,777	28,755	0	0	0	0	38,532
Pleasant Valley	0	0	74,173	99,304	49,904	0	0	0	223,381
Pocahontas	0	0	4,893	0	0	0	0	0	4,893
Pollock	0	0	1,486	0	0	0	0	0	1,486
Polo	0	0	14,639	18,014	0	0	0	854	33,507
Poplar Bluff	0	0	460,196	2,452,360	1,188,536	0	0	179,847	4,280,939
Portage Des Sioux	0	0	13,661	11,386	0	0	0	587	25,634
Portageville	0	0	92,370	229,617	0	0	0	10,949	332,936
Potosi	0	0	72,869	369,471	0	0	0	17,925	460,265
Powersville	0	0	1,801	0	0	0	0	0	1,801
Prairie Home	0	0	5,839	0	0	0	0	0	5,839
Prathersville	0	0	3,531	0	0	0	0	0	3,531
Preston	0	0	3,694	0	0	0	0	0	3,694
Princeton	0	0	27,730	67,281	0	0	0	0	95,011
Purcell	0	0	9,750	0	0	0	0	0	9,750
Purdin	0	0	5,894	0	0	0	0	0	5,894
Purdy	0	0	26,535	40,588	0	0	0	2,137	69,260
Puxico	0	0	22,244	79,938	0	0	0	4,203	106,385
Queen City	0	0	19,120	17,541	0	0	0	0	36,661

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Quitman	$ 0	0	1,058	0	0	0	0	0	1,058
Qulin	0	0	10,429	25,545	0	0	0	1,259	37,233
Randolph	0	0	1,350	48,166	0	0	0	0	49,516
Ravenwood	0	0	11,108	0	0	0	0	0	11,108
Raymondville	0	0	11,543	0	0	0	0	0	11,543
Raymore	0	0	151,876	252,236	0	110,704	0	0	514,816
Raytown	0	0	831,109	2,217,665	0	0	0	111,551	3,160,325
Rayville	0	0	4,617	0	0	0	0	0	4,617
Rea	0	0	1,396	0	0	0	0	0	1,396
Redings Mill	0	0	5,540	0	0	0	0	0	5,540
Reeds	0	0	4,712	0	0	0	0	0	4,712
Reeds Spring	0	0	11,162	22,692	0	0	0	1,014	34,868
Renick	0	0	5,296	0	0	0	0	0	5,296
Republic	0	0	170,870	450,965	112,538	225,360	0	41,046	1,000,779
Revere	0	0	3,612	0	0	0	0	0	3,612
Rhineland	0	0	4,264	0	0	0	0	0	4,264
Rich Hill	0	0	35,769	55,934	0	0	0	2,747	94,450
Richards	0	0	2,879	0	0	0	0	0	2,879
Richland	0	0	55,107	101,499	0	0	0	0	156,606
Richmond	0	0	155,841	491,800	0	0	0	23,715	671,356
Richmond Hgts.	70,202	0	283,763	0	0	0	3,602,169	87,659	4,049,793
Ridgely	0	0	1,283	0	0	0	0	0	1,283
Ridgeway	0	0	10,293	0	0	0	0	0	10,293
Risco	0	0	11,787	13,572	0	0	0	720	26,079
Ritchey	0	0	1,396	0	0	0	0	0	1,396
Rivermines	0	0	12,466	13,193	0	0	0	591	26,250
Riverside	0	0	81,750	649,620	0	0	0	31,079	762,449
Riverview	14,097	0	88,051	0	0	0	250,152	27,200	379,500
Rocheport	0	0	6,926	8,101	4,050	0	0	747	19,824
Rock Hill	23,619	0	141,691	0	0	0	592,529	43,771	801,610
Rock Port	0	0	39,055	81,629	0	0	0	4,317	125,001
Rockaway Beach	0	0	7,469	39,124	18,023	0	0	3,041	67,657
Rockville	0	0	5,242	5,393	0	0	0	321	10,956
Rocky Ridge	0	0	9,832	5,121	0	0	0	280	15,233
Rogersville	0	0	27,024	49,111	0	20,181	0	3,596	99,912
Rolla	0	0	382,678	2,052,369	0	1,026,203	0	151,668	3,612,918
Roscoe	0	0	2,251	0	0	0	0	0	2,251
Rosebud	0	0	10,321	23,909	0	0	0	0	34,230
Rosendale	0	0	5,052	0	0	0	0	0	5,052
Rothville	0	0	5,141	0	0	0	0	0	5,141
Rush Hill	0	0	3,286	0	0	0	0	0	3,286
Rushville	0	0	8,311	37,460	0	0	0	0	45,771
Russellville	0	0	23,602	0	0	0	0	0	23,602
Rutledge	0	0	4,189	2,007	0	0	0	105	6,301
Saginaw	0	0	10,429	0	0	0	0	0	10,429
Salem	0	0	121,838	664,882	0	0	0	0	786,720
Salisbury	0	0	51,087	123,125	0	0	0	6,740	180,952
Sarcoxie	0	0	36,122	76,108	0	0	0	3,951	116,181
Savannah	0	0	118,198	39,499	0	0	0	2,383	160,080
Schell City	0	0	7,931	0	0	0	0	0	7,931
Scotsdale	0	0	5,366	0	0	0	0	0	5,366
Scott City	0	0	116,569	218,804	4,747	0	0	11,445	351,565
Sedalia	0	0	537,759	2,451,401	1,199,951	1,173,109	0	0	5,362,220
Sedgewickville	0	0	3,748	0	0	0	0	0	3,748
Seligman	0	0	16,106	40,915	0	0	0	2,040	59,061
Senath	0	0	44,053	46,719	0	0	0	2,668	93,440
Seneca	0	0	51,196	118,829	0	55,728	0	8,940	234,693
Seymour	0	0	44,433	85,077	0	0	0	0	129,510
Shelbina	0	0	58,990	175,404	0	0	0	9,340	243,734
Shelbyville	0	0	15,807	25,723	0	0	0	0	41,530
Sheldon	0	0	12,602	17,740	0	0	0	0	30,342
Sheridan	0	0	4,726	0	0	0	0	0	4,726
Shoal Creek Drive	0	0	10,619	0	0	0	0	0	10,619
Shoal Creek Estates	0	0	473	0	0	0	0	0	473

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax – a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Shrewsbury	$ 97,298	0	174,256	0	0	0	1,013,419	0	1,284,973
Sibley	0	0	9,967	0	0	0	0	0	9,967
Sikeston	0	0	479,121	1,868,416	0	932,911	0	138,782	3,419,230
Silex	0	0	5,350	11,311	0	0	0	566	17,227
Silver Creek	0	0	13,933	0	0	0	0	0	13,933
Skidmore	0	0	10,972	0	0	0	0	0	10,972
Slater	0	0	59,371	89,105	0	0	0	4,480	152,956
Smithton	0	0	14,449	8,755	0	0	0	525	23,729
Smithville	0	0	68,578	321,560	0	154,503	0	23,129	567,770
South Gifford	0	0	1,441	0	0	0	0	0	1,441
South Gorin	0	0	3,531	0	0	0	0	0	3,531
South Greenfield	0	0	3,042	0	0	0	0	0	3,042
South Lineville	0	0	900	0	0	0	0	0	900
Southwest City	0	0	16,296	62,851	0	30,106	0	4,583	113,836
Sparta	0	0	20,397	28,232	0	0	0	0	48,629
Spickard	0	0	8,854	2,984	0	0	0	0	11,838
Springfield	0	0	3,815,751	22,187,261	5,414,404	0	0	1,403,527	32,820,943
Stanberry	0	0	35,579	0	0	0	0	0	35,579
Stark City	0	0	3,449	0	0	0	0	0	3,449
Steele	0	0	65,047	89,386	0	0	0	4,486	158,919
Steelville	0	0	39,789	128,685	0	0	0	0	168,474
Stella	0	0	3,585	0	0	0	0	0	3,585
Stewartsville	0	0	19,881	0	0	0	0	0	19,881
Ste. Genevieve	0	0	119,801	438,348	0	207,457	0	33,241	798,847
Stockton	0	0	42,885	116,927	5,112	58,443	0	8,835	232,202
Stotesbury	0	0	945	0	0	0	0	0	945
Stotts City	0	0	6,382	0	0	0	0	0	6,382
Stoutland	0	0	5,622	7,859	0	0	0	0	13,481
Stoutsville	0	0	585	0	0	0	0	0	585
Stover	0	0	26,182	67,764	0	31,319	0	5,048	130,313
Strafford	0	0	31,668	86,455	0	0	0	4,745	122,868
Strasburg	0	0	3,368	0	0	0	0	0	3,368
Sturgeon	0	0	22,760	38,291	0	16,729	0	2,552	80,332
St. Ann	63,199	0	392,614	0	0	0	2,979,229	121,246	3,556,288
St. Charles	0	0	1,438,571	5,452,509	1,500,970	0	0	359,716	8,751,766
St. Clair	0	0	106,305	371,678	185,637	0	0	28,524	692,144
St. Elizabeth	0	0	6,980	19,171	0	0	0	0	26,151
St. George	5,909	0	36,910	0	0	0	103,093	0	145,912
St. James	0	0	88,431	205,814	0	0	0	10,238	304,483
St. Johns	32,620	0	202,875	0	0	0	576,075	62,640	874,210
St. Joseph	0	0	1,951,467	6,705,902	3,190	0	0	336,288	8,996,847
St. Louis	0	1,600,097	10,773,959	31,683,490	152	15,837,792	0	2,425,176	62,320,666
St. Martins	– 0	0	19,473	25,303	0	0	0	0	44,776
St. Mary	0	0	12,520	11,674	0	0	0	632	24,826
St. Paul	0	0	30,843	0	0	0	0	0	30,843
St. Peters	0	0	1,142,043	6,307,975	0	3,153,910	0	0	10,603,928
St. Robert	0	0	46,986	624,651	312,300	303,528	0	59,194	1,346,659
St. Thomas	0	0	7,143	9,365	0	0	0	586	17,094
Sugar Creek	0	0	108,149	243,375	0	0	0	13,048	364,572
Sullivan	0	0	153,750	748,331	0	0	0	37,239	939,320
Summersville	0	0	15,508	36,326	0	0	0	2,019	53,853
Sumner	– 0	0	3,802	0	0	0	0	0	3,802
Sundown	– 0	0	788	0	0	0	0	0	788
Sunrise Beach	0	0	4,916	18,260	0	0	0	918	24,094
Sunset Hills	21,372	0	133,489	0	0	0	831,637	41,237	1,027,735
Sweet Springs	0	0	43,319	78,187	35,417	0	0	5,643	162,566
Sycamore Hills	2,900	0	18,115	0	0	0	51,466	0	72,481
Syracuse	0	0	5,024	0	0	0	0	0	5,024
Table Rock Town.	0	0	2,251	4,084	0	0	0	0	6,335
Tallapoosa	0	0	4,726	0	0	0	0	0	4,726
Taneyville	0	0	7,577	0	0	0	0	0	7,577
Taos	0	0	21,782	13,883	0	0	0	667	36,332
Tarkio	0	0	60,919	91,707	0	0	0	4,738	157,364
Thayer	0	0	54,210	278,647	0	0	0	14,260	347,117

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e: City Sales Tax	Sales Tax d,e: City Alternate Sales Tax	Sales Tax d,e: Public Mass Transportation Sales Tax	Sales Tax d,e: St. Louis County Sales Tax	Use Tax e,f,g	Total (Memorandum Only)
Theodosia	$ 0	0	6,382	30,793	0	0	0	0	37,175
Tightwad	0	0	1,125	0	0	0	0	0	1,125
Tina	0	0	5,405	0	0	0	0	0	5,405
Tindall	0	0	1,035	0	0	0	0	0	1,035
Tipton	0	0	55,025	127,791	0	0	0	0	182,816
Town and Country	47,650	0	297,510	0	0	0	1,711,683	91,954	2,148,797
Tracy	0	0	7,795	0	0	0	0	0	7,795
Trenton	0	0	166,461	536,025	0	0	0	27,303	729,789
Trimble	0	0	11,000	0	0	0	0	0	11,000
Triplett	0	0	1,305	0	0	0	0	0	1,305
Troy	0	0	103,505	761,786	0	371,046	0	0	1,236,337
Truesdale	0	0	7,740	0	0	0	0	0	7,740
Truxton	0	0	2,026	0	0	0	0	0	2,026
Turney	0	0	4,210	0	0	0	0	0	4,210
Tuscumbia	0	0	4,020	7,925	0	0	0	0	11,945
Twin Bridges	0	0	990	0	0	0	0	0	990
Twin Oaks	2,200	0	13,743	0	0	0	301,187	4,245	321,375
Umber View Heights	0	0	765	0	0	0	0	0	765
Union	0	0	158,984	657,957	0	328,868	0	48,189	1,193,998
Union Star	0	0	11,733	0	0	0	0	0	11,733
Unionville	0	0	54,020	108,929	0	0	0	5,580	168,529
Unity Village	0	0	3,748	0	0	0	0	0	3,748
University City	174,566	0	1,088,744	0	0	0	3,093,102	336,329	4,692,741
Uplands Park	2,170	0	13,553	0	0	0	38,503	4,187	58,413
Urbana	0	0	9,506	17,713	0	0	0	0	27,219
Urich	0	0	13,525	37,055	0	0	0	1,866	52,446
Utica	0	0	8,121	0	0	0	0	0	8,121
Valley Park	18,111	0	113,119	0	0	0	418,190	34,944	584,364
Van Buren	0	0	24,253	82,378	19,608	0	0	5,166	131,405
Vandalia	0	0	72,869	224,349	0	0	0	11,450	308,668
Vandiver	0	0	1,688	91,868	0	0	0	4,474	98,030
Vanduser	0	0	6,111	0	0	0	0	0	6,111
Velda Village	6,944	0	43,374	0	0	0	123,224	13,399	186,941
Velda Village Hills	5,718	0	35,715	0	0	0	101,465	11,033	153,931
Verona	0	0	14,829	15,034	0	0	0	0	29,863
Versailles	0	0	64,232	318,197	0	0	0	15,512	397,941
Viburnum	0	0	20,179	51,638	0	0	0	2,437	74,254
Vienna	0	0	16,594	62,172	0	30,083	0	4,742	113,591
Vinita Park	8,701	0	54,346	0	0	0	154,397	16,788	234,232
Vinita Terrace	1,470	0	9,180	0	0	0	26,080	0	36,730
Vista	0	0	1,125	0	0	0	0	0	1,125
Waco	0	0	1,936	0	0	0	0	0	1,936
Wakenda	0	0	2,003	0	0	0	0	0	2,003
Walker	0	0	7,686	0	0	0	0	0	7,686
Walnut Grove	0	0	14,911	18,583	0	0	0	1,053	34,547
Wardell	0	0	8,827	10,950	0	0	0	608	20,385
Wardsville	0	0	13,933	9,961	0	0	0	590	24,484
Warrensburg	0	0	414,020	1,418,874	0	0	0	70,677	1,903,571
Warrenton	0	0	97,666	500,638	125,157	250,317	0	45,206	1,018,984
Warsaw	0	0	46,062	347,653	0	0	0	0	393,715
Warson Woods	8,910	0	55,650	0	0	0	188,495	17,191	270,246
Washburn	0	0	9,832	14,490	7,160	7,160	0	0	38,642
Washington	0	0	290,716	1,774,547	886,791	0	0	127,592	3,079,646
Watson	0	0	3,721	0	0	0	0	0	3,721
Waverly	0	0	22,732	34,017	0	0	0	1,878	58,627
Wayland	0	0	11,407	5,077	0	0	0	319	16,803
Waynesville	0	0	87,101	143,420	0	63,361	0	11,033	304,915
Weatherby	0	0	2,048	0	0	0	0	0	2,048
Weatherby Lake	0	0	43,808	0	0	0	0	0	43,808
Weaubleau	0	0	11,842	16,118	0	0	0	878	28,838
Webb City	0	0	202,311	440,380	0	204,668	0	0	847,359
Webster Groves	99,977	0	624,452	0	0	0	1,773,957	192,903	2,691,289
Weldon Spring	0	0	35,768	0	0	0	0	0	35,768
Weldon Spring Hgts.	0	0	2,183	0	0	0	0	0	2,183

DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY – CITIES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

City	Cigarette Tax a	Financial Inst. Tax b	Fuel Tax c	Sales Tax d,e				Use Tax e,f,g	Total (Memorandum Only)
				City Sales Tax	City Alternate Sales Tax	Public Mass Transportation Sales Tax	St. Louis County Sales Tax		
Wellington	$ 0	0	21,157	0	0	0	0	0	21,157
Wellston	15,706	0	98,100	0	0	0	278,701	30,305	422,812
Wellsville	0	0	38,838	46,469	7,523	12,683	0	3,684	109,197
Wentworth	0	0	3,748	0	0	0	0	0	3,748
Wentzville	0	0	126,020	1,118,558	0	0	0	0	1,244,578
West Line	0	0	4,417	0	0	0	0	0	4,417
West Plains	0	0	242,073	1,548,506	773,912	0	0	118,122	2,682,613
Westboro	0	0	4,943	0	0	0	0	0	4,943
Weston	0	0	41,500	88,962	0	0	0	4,788	135,250
Westphalia	0	0	7,795	16,745	0	0	0	841	25,381
Westwood	1,304	0	8,035	0	0	0	23,327	2,517	35,183
Wheatland	0	0	9,859	7,382	0	0	0	0	17,241
Wheaton	0	0	17,301	42,707	0	0	0	2,227	62,235
Wheeling	0	0	7,713	0	0	0	0	0	7,713
Whiteside	0	0	1,778	0	0	0	0	0	1,778
Whitewater	0	0	2,797	0	0	0	0	0	2,797
Wilbur Park	2,270	0	14,177	0	0	0	40,277	4,380	61,104
Willard	0	0	59,126	123,878	19,936	0	0	0	202,940
Williamsville	0	0	10,619	14,224	1,798	0	0	0	26,641
Willow Springs	0	0	55,351	159,328	0	0	0	8,618	223,297
Wilson City	0	0	5,703	0	0	0	0	0	5,703
Winchester	7,800	0	48,724	0	0	0	136,121	0	192,645
Windsor	0	0	82,674	154,136	0	0	0	0	236,810
Winfield	0	0	18,251	39,757	0	18,412	0	2,894	79,314
Winona	0	0	29,359	53,224	15,360	14,506	0	0	112,449
Winston	0	0	6,817	0	0	0	0	0	6,817
Wood Hgts.	0	0	19,229	16,190	0	0	0	838	36,257
Woodson Terrace	18,967	0	118,470	0	0	0	496,653	36,597	670,687
Wooldridge	0	0	1,215	0	0	0	0	0	1,215
Worth	0	0	2,797	0	0	0	0	0	2,797
Worthington	0	0	2,003	0	0	0	0	0	2,003
Wright City	0	0	33,949	98,215	0	46,409	0	0	178,573
Wyaconda	0	0	9,424	5,750	0	0	0	314	15,488
Wyatt	0	0	10,212	19,532	0	0	0	969	30,713
Zalma	0	0	1,868	0	0	0	0	0	1,868
TOTALS	$ 2,938,820	1,600,097	91,566,375	276,470,067	29,186,300	78,472,263	81,248,808	20,145,927	581,628,657

a See page 67 for a description of Cigarette Tax. The Cigarette Tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County Cigarette Tax to cities within St. Louis County. Those distributions are included on this schedule. The total Cigarette Tax distribution to St. Louis County is included on the "Tax Distribution Summary – Counties" schedule beginning on page 84.

b See pages 68 and 69 for a description of Financial Institutions Tax. Cities are possible recipients of the Tax.

c See pages 70 and 71 for a description of Fuel Tax.

d See pages 75 and 76 for a description of Local Sales Tax.

e The total of tax distributions to counties and cities shown on the respective summaries will not equal tax collections shown on pages 67 thru 71, 75 and 76 due to a one to twelve month lag of distributions, investment interest and a one to two percent collection fee.

f See page 76 for a description of Local Use Tax.

g The constitutionality of the Local Use Tax is being challenged. As a result, some cities have chosen not to receive their Local Use Tax distribution and have requested the Department of Revenue to hold their portion pending the final court decision. This schedule only includes the Local Use Tax actually distributed to the cities who chose to receive their portion.

FEES ADMINISTERED

The Fees Administered schedules contain a brief description of the fee and the amount collected in Fiscal Year 1993 by the Department of Revenue. The schedules are grouped by the division or commission responsible for the fee administration.

FEES ADMINISTERED

DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING

The following schedules provide a brief description of the fees administered by the Division of Motor Vehicle and Drivers Licensing. Fiscal Year 1993 collections are also included. Additional schedules included depict comparative data on fiscal year transactions.

Division of Motor Vehicle and Drivers Licensing
Drivers License Administered Fees

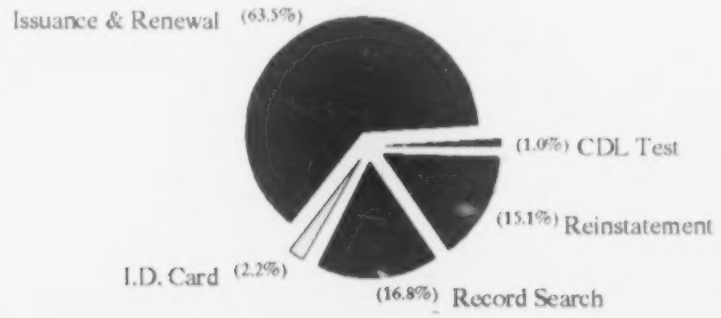
		Rate	Amount Collected	Percent Increase/ Decrease From 1992
Commercial Driver's License Road/ Written Test Fee				
This is a fee imposed on applicants for a commercial driver's license for administration of the road and or written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highway Department Fund.		$ 5.00	$ 174,615	−66.9%
Driver's License Issuance & Renewal Fees				
This is a driver's license fee imposed every three years on operators of motor vehicles in the state of Missouri for the issuance of a driver's license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee is to the State Highway Department Fund.	**Fee Type**			
	Operator	7.50	8,784,211	−2.5%
	Chauffeur	15.00	1,621,500	1.9%
	Commercial	Variable	806,520	−64.3%
	Motorcycle	7.50	645	−3.4%
Identification Card Fee				
This is a fee imposed for the issuance of a nondriver's identification card containing essentially the same information on a valid driver's license. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the State Highway Department Fund.		7.50	389,686	12.8%
Instruction Permit Fee				
This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Section 302.130 and 302.720, RSMo. Disposition of the fee is to the State Highway Department Fund.		Variable	164,663	6.0%

See next page for additional Drivers License fees and collection amounts.

Division of Motor Vehicle and Drivers Licensing
Drivers License Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Record Search Fee			
This is a fee imposed by the Division of Motor Vehicle and Drivers Licensing on a citizen for providing access to or furnishing them copies of a public record. The collection amount includes $233,795 collected by the Division of Information Systems. The fee is authorized by Section 610.026, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.	Variable	$ 2,967,731	-1.3%
Reinstatement Fee			
This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	2,673,277	5.9%
Miscellaneous Fees			
These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highway Department Fund.	Variable	66,201	7.9%
Total Collections		$ 17,649,049	-9.4%

Percent of Total Fiscal Year Collections:



Division of Motor Vehicle and Drivers Licensing
Motor Vehicle Administered Fees

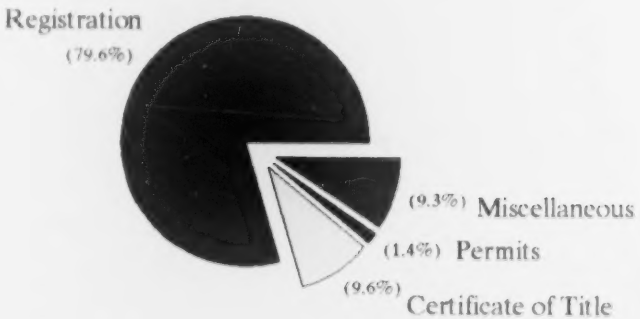
	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Registration Fee			
This is an annual fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial or seating capacity for passenger–carrying commercial motor vehicles. The fee is authorized by Sections 301.040–301.090, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	$ 122,449,278	0.3%
Certificate of Title Fee			
This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. A certificate of ownership/title must be obtained prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	14,708,246	1.4%
Motor Vehicle Permit Fees			
This is a fee imposed for the issuance of a temporary permit allowing a citizen to operate a vehicle for a specific period of time or for a specific purpose. Types of temporary permits include; nonresident, maintenance, driveaway and intransit. The fee is authorized by Sections 301.170–301.177, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	2,147,815	4.6%

See next page for additional Motor Vehicle fees and collection amounts.

Division of Motor Vehicle and Drivers Licensing
Motor Vehicle Administered Fees (continued)

	Rate		Amount Collected	Percent Increase/ Decrease From 1992
Motor Vehicle Decal Fee				
This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by LP gas, natural gas or electricity. The fee is authorized by Section 142.366, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	$	318,088	-2.7%
Miscellaneous Fees				
These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the State Highway Department Fund and the Department of Revenue Information Fund.	Variable		14,268,676	3.8%
Total Collections		$	153,892,103	0.8%

Percent of Total Fiscal Year Collections:



Division of Motor Vehicle and Drivers Licensing
Marine Administered Fees

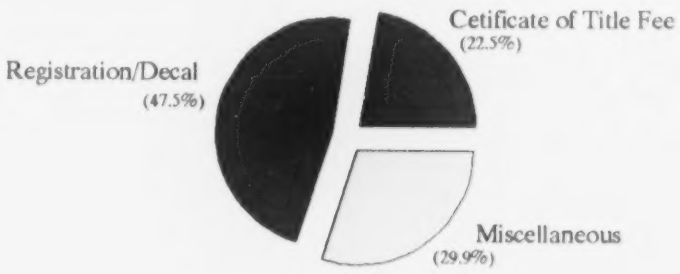
	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Certificate of Title Fee			
This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. A certificate of ownership/title must be obtained prior to the registration of a watercraft or outboard motor. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund–State.	Variable	$ 689,921	–2.3%
Registration/Decal Fee			
This is a fee imposed every third year on an owner of a watercraft or outboard motor to obtain its registration. The Division of Motor Vehicle and Drivers Licensing confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.540, RSMo. Disposition of the fee is to the General Fund–State.	Variable	2,049,348	0.3%
Miscellaneous Fees			
These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund–State.	Variable	156,578	–0.9%
Total Collections		$ 2,895,847	–0.4%

Percent of Total Fiscal Year Collections:

Division of Motor Vehicle and Drivers Licensing
All–Terrain Vehicle Administered Fees

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Certificate of Title Fee			
This is a fee imposed for the issuance of a certificate of ownership on an all–terrain vehicle. A certificate of ownership/title must be obtained prior to the registration of an all–terrain vehicle. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Fund–State.	Variable	$ 46,978	11.8%
Registration/Decal Fee			
This is an annual fee imposed for the registration of all–terrain vehicles. The fee is variable based on the horsepower of the vehicle other than commercial or seating capacity for passenger carrying commercial vehicles. The fee is authorized by Sections 301.040–301.090, RSMo. Disposition of the fee is to the General Fund–State.	Variable	99,125	–20.1%
Miscellaneous Fees			
These are fees imposed for various services performed by the Division of Motor Vehicle and Drivers Licensing. Disposition of the fees is to the General Fund–State.	Variable	62,380	–2.2%
Total Collections		$ 208,483	–9.3%

Percent of Total Fiscal Year Collections:



DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING
DRIVER'S LICENSE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS

Unaudited

	Fiscal Year				
	1993	1992	1991	1990	1989
Licenses Issued					
Operator	1,192,067	1,224,298	1,106,826	1,144,129	1,173,848
Chauffeur	109,994	108,615	124,328	174,107	148,274
Commercial	41,728	104,589	51,576	10,126	
Motorcycle	90	110	197	115	169
Identification Cards	52,503	46,617	44,137	44,706	41,756
Instruction Permits	131,269	133,827	109,797	113,694	141,541
Record Searches	2,130,633	2,133,129	2,040,452	1,877,236	1,844,197
Reinstatements	42,232	43,985	45,715	44,699	40,948
Miscellaneous					
License Applications	41,871	113,421	60,371	15,902	1,569
School Bus Permits	7,552	9,104	4,053	9,892	9,984
Certified Records	11,518	15,363	14,957	13,757	10,870
Address Changes	6,690	7,413	8,646	9,027	8,714
Other	9,138	3,485	1,467	951	484
Total Driver's License Transactions	3,777,285	3,943,956	3,612,522	3,458,341	3,422,354
Percent Increase/Decrease From Prior Year	-4.23%	9.17%	4.46%	1.05%	-0.10%

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING
MOTOR VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS

Unaudited

	Fiscal Year				
	1993	1992	1991	1990	1989
Vehicle Registration					
Passenger	2,830,590	2,824,543	2,747,704	2,717,166	2,707,271
Trucks	1,111,281	1,099,177	1,070,110	1,049,601	1,025,503
Buses	6,894	6,819	8,422	6,593	6,447
Motorcycles	57,648	60,339	61,820	60,422	63,032
Trailers	339,615	361,740	364,018	330,179	368,460
Recreational Vehicles	21,393	21,115	20,440	20,165	20,780
Miscellaneous	14,008	4,087	3,836	9,500	16,617
Titles					
Original	1,131,594	1,121,498	1,075,910	1,090,111	1,108,068
Lienholder	413,359	402,116	396,467	425,489	446,552
Duplicate	55,868	55,359	56,084	58,567	60,022
Salvage	32,539	30,930	32,203	34,579	34,740
Repossessed	20,488	24,209	24,750	26,569	25,135
Miscellaneous	8,838	8,730	8,712	8,635	10,790
Temporary Permits	316,140	314,396	296,100	326,053	337,497
Miscellaneous					
License Transfer	368,859	371,882	359,584	375,193	378,534
Code L	407,317	394,621	389,145	423,574	439,406
Plate Reservation	160,546	170,282	148,134	140,795	133,603
Replacement Plates/Tabs	52,446	49,614	47,274	45,773	45,928
Quick Title Fee	128,521	124,351	122,800	120,105	111,580
Dealer Plates	48,365	47,474	46,760	46,339	46,657
Record Searches	10,770	10,640	10,611	11,565	11,202
Penalty Fees	590,891	565,366	576,586	565,630	572,503
Disabled Placard	171,101	159,809	147,908	124,126	107,812
Other	146,307	157,166	85,737	85,907	37,642
Total Motor Vehicle Transactions	8,445,378	8,386,263	8,101,115	8,102,636	8,115,781
Percent Increase/Decrease From Prior Year	0.70%	3.52%	−0.02%	−0.16%	0.94%

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING
MARINE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS

Unaudited

	Fiscal Year				
	1993	1992	1991	1990	1989
Marine Titles					
Watercraft Original Title	48,817	49,301	46,161	49,352	51,340
Watercraft Duplicate Title	1,708	1,759	1,705	1,680	1,796
Outboard Motor Original Title	56,747	58,709	55,403	59,344	63,181
Outboard Motor Duplicate Title	1,372	1,433	1,438	1,471	1,609
Other	1,023	1,233	1,240	1,053	1,507
Marine Registrations					
Watercraft/Motorboat Decals	99,591	104,322	100,578	89,525	101,713
Outboard Motor Decals	50,656	52,957	50,022	53,741	58,207
Documented Vessels	697	597	243		
Miscellaneous					
Replacement Decals	2,886	5,740	1,596	1,129	1,224
Dealer Registrations	1,755	1,522	1,584	1,513	1,106
Watercraft Numbers	17,717	17,078	16,509	19,041	20,680
Title Penalty	4,229	4,454	4,484	5,548	5,947
MOM & MOZ Plates	1,428	1,576	1,437	1,516	1,666
Other	4,428	4,328	3,261	2,730	2,244
Total Marine Transactions	293,054	305,009	285,661	287,643	312,220
Percent Increase/Decrease From Prior Year	−3.92%	6.77%	−0.69%	−7.87%	2.81%

DEPARTMENT OF REVENUE
DIVISION OF MOTOR VEHICLE AND DRIVERS LICENSING
ALL−TERRAIN VEHICLE TRANSACTIONS
FOR THE LAST FIVE FISCAL YEARS

	Fiscal Year				
	1993	1992	1991	1990	1989
Titles	6,934	6,222	5,311	6,824	24,499
Registration/Decals	9,848	12,419	4,539	6,122	13,355
Miscellaneous	1,319	1,401	922	1,441	3,258
Total All−Terrain Vehicle Transactions	18,101	20,042	10,772	14,387	41,112
Percent Increase/Decrease From Prior Year	−9.68%	86.06%	−25.13%	−65.01%	1086.84% *

* The first year of All−Terrain Vehicle registration was 1988.

FEES ADMINISTERED

DIVISION OF TAXATION AND COLLECTION

The following schedule provides a brief description of the fees administered by the Division of Taxation and Collection. Fiscal Year 1993 collections are also included.

Division of Taxation and Collection Administered Fees

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Associate/Probate Court Fee			
This is a fee charged by circuit courts for handling criminal civil cases. The fee is authorized by Section 483.580, RSMo. Disposition of the fee is to the General Fund–State.	Variable	$ 8,213,470	–5.6%
Bingo License Fee			
This is a fee for the issuance of a license to conduct bingo. The fee is authorized by Section 313.015, RSMo. Disposition of the fee is to the General Fund–State.	Variable	64,525	3.5%
Bingo Manufacturer License Fee			
This is a fee for the issuance or renewal of a manufacturer's license. The fee is authorized by Section 313.057, RSMo. Disposition of the fee is to the General Fund–State.	$2,000.00	19,500	–2.5%
Circuit Clerk Fee			
This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 483.550, RSMo. Disposition of the fee is to the General Fund–State.	Variable	4,663,528	5.4%
Crime Victims' Fee			
These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims Fund and Crime Victims Compensation Fund. See Special Revenue Fund Descriptions, page 25, for the respective authorizations and assessment amounts.	Variable	4,705,264	1.2%

See next page for additional Division of Taxation and Collection fees and collection amounts.

Division of Taxation and Collection Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Merchant License Fee			
This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund–State.	$ 5.00	$ 10,495	15.9%
Petroleum Inspection Fee			
This is a fee imposed on businesses for the inspection of motor fuels used in spark–ignition internal combustion engines. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.	Variable	952,478	–2.1%
Publication Fee			
This is a fee charged for the issuance of "state publications". The collection amount includes $206 collected by the Division of Administration, $22,180 collected by the Division of Information Systems, $93,532 collected by the Division of Taxation and Collection and $13,987 collected by the Secretary of State. The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.	Variable	129,905	0.8%

See next page for additional Division of Taxation and Collection fees and collection amounts.

Division of Taxation and Collection Administered Fees (continued)

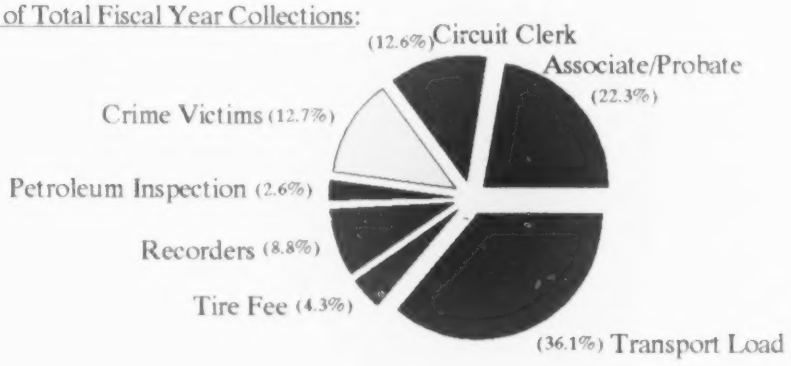
	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Recorders Fees			
These are fees collected from county Recorders of Deeds throughout the state. These fees are deposited into the following funds.	Variable	$ 3,259,323	3.9%
The Children's Trust Fund receives fees charged by county Recorders of Deeds for the issuance of marriage licenses. The fees are authorized by Section 451.151, RSMo.			
The Local Records Preservation Fund receives 50% of the fees charged by county Recorders of Deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.			
The State Land Survey Program Fund receives 50% of the fees charged by county Recorders of Deeds for the recording of any instrument. The fees are authorized by Section 59.319, RSMo.			
Rural Electric Cooperatives Fee			
This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund–State.	$10.00	460	4.5%

See next page for additional Division of Taxation and Collection fees and collection amounts.

Division of Taxation and Collection Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Tire Fee			
This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee is 96% to the Solid Waste Management Fund and 4% to the General Fund–State.	$ 0.50	$ 1,569,409	8.0%
Transport Load Fee			
This is a fee collected from persons first receiving all petroleum products within the state. The fee is authorized by Section 319.132, RSMo. Disposition of the fee is to the Underground Storage Tank Insurance Fund.	100.00	13,319,113	73.5%
Total Collections		$ 36,907,470	18.2%

Percent of Total Fiscal Year Collections:



FEES ADMINISTERED

HIGHWAY RECIPROCITY COMMISSION

The following schedule provides a brief description of the fees administered by the Highway Reciprocity Commission. Fiscal Year 1993 collections are also included.

Highway Reciprocity Commission Administered Fees

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Apportioned Fee			
This is a fee imposed on owners and operators of motor vehicles and trailers operated in interstate or combined interstate and intrastate commerce. The fee is on an apportionment basis determined by the miles traveled on and the use made of Missouri highways. The fee is authorized by Section 301.277, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	$ 31,073,964	12.7%
Cab Card Fee			
This is a fee imposed on commercial motor vehicle operators for the registration cab card that must accompany the apportioned interstate license plate. The fee is authorized by the Missouri Code of Regulations 12 CSR 20–3.010 (20). Disposition of the fee is to the State Highway Department Fund.	$2.00	104,924	1.6%
Duplicate Plate Fee			
This is a fee imposed for the issuance of a duplicate number plate in the event of the loss or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is $1.00 to the State Highway Department Fund and $7.50 to the Motor Fuel Tax Fund.	8.50	3,043	–13.3%
Grade Crossing Fee *			
This is a fee imposed on owners of motor vehicles upon registration or renewal of a motor vehicle and annually upon owners of railroad rolling stock and flanged wheel equipment or private cars. The fee is authorized by Section 304.035, RSMo. Disposition of the fee is to the State Highway Department Fund.	Variable	5,004	100.0%

See next page for additional Highway Reciprocity Commission fees and collection amounts.
See page 118 for explanation of Grade Crossing Fee reference.

Highway Reciprocity Commission Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Increased Vehicle Fee			
This is an increase in state license fees and taxes on motor vehicles, trailers, motorcycles, mopeds and motortricycles over those in effect upon adoption of the referenced Constitutional Amendment. The fee is authorized by the Constitution of Missouri, Article IV, Section 30(b) to be used for highway and transportation purposes. Disposition of the fee increase is 10% to the counties, 15% to the cities and 75% to the State Road Fund.	Variable	$ 18,422,188	13.7%
Motor Fuel Permit Fee			
This is a fee imposed on an interstate motor vehicle operator in lieu of being a licensed fuel user. The fee is authorized by Sections 142.422 and 301.267, RSMo. Disposition of the fee is to the Motor Fuel Tax Fund.	$10.00	271,895	-10.8%
Prorate Cab Cards Transfer Fee			
This is a fee imposed on an interstate motor vehicle licensee who transfers a license plate which also necessitates issuance of a new cab card. The fee is authorized by the Missouri Code of Regulations 12 CSR 20-3 (29). Disposition of the fee is to the State Highway Department Fund.	2.00	8,764	4.9%
Publication Fee			
This is a fee charged for the issuance of "state publications". The fee is authorized by Section 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.	Variable	616	-20.2%

See next page for additional Highway Reciprocity Commission fees and collection amounts.

Highway Reciprocity Commission Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Reciprocity Trip Permit Fee			
This is a fee imposed for the issuance of a permit authorizing the operation of any motor vehicle on Missouri state highways that is legally registered in some other jurisdiction. The permit is for a period not to exceed 72 hours. The fee is authorized by Section 301.265, RSMo. Disposition of the fee is to the State Highway Department Fund.	$ 10.00	$ - 154,620	−4.8%
Revenue Transfer Fee			
This is a fee imposed for the transfer of a license plate from one vehicle to another by the same individual. The fee is authorized by Section 301.140.2, RSMo. Disposition of the fee is to the State Highway Department Fund.	2.00	8,764	5.0%
Seventy−Two Hour License Permit Fee			
This is a fee imposed for the issuance of a permit authorizing the operation of a motor vehicle on Missouri state highways for up to 72 hours. The fee is authorized by Section 301.267, RSMo. Disposition of the fee is to the State Highway Department Fund.	5.00	18,330	−21.6%

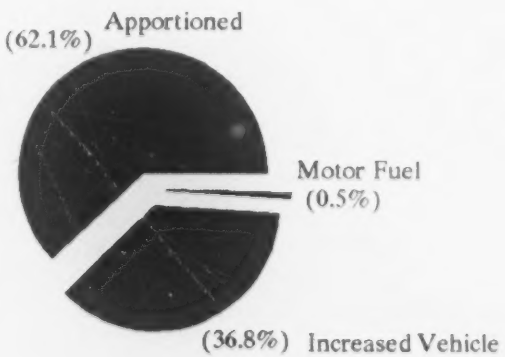
See next page for additional Highway Reciprocity Commission fees and collection amounts.

Highway Reciprocity Commission Administered Fees (continued)

	Rate	Amount Collected	Percent Increase/ Decrease From 1992
Temporary Authority Permit Fee			
This is a fee imposed for the issuance of a temporary authority permit to an established Missouri based carrier when adding a vehicle to the fleet. The permit is good for 45 days while the necessary paperwork for a metal license is being processed. These permits are sold in advance to established companies in good standing. The fee is authorized by the Missouri Code of Regulations 12 CSR 30−3 (29). Disposition of the fee is to the State Highway Department Fund.	$ 2.00	$ 1,898	5.0%
Title Fee			
This is a fee imposed on individuals to obtain a Missouri certificate of title for a vehicle. The fee is authorized by Section 301.190, RSMo. Disposition of the fee is $1.00 to the State Highway Department Fund and $7.50 to the Motor Fuel Tax Fund.	8.50	1,284	287.9%
Total Collections		$ 50,075,294	12.8%

* Fiscal Year 1993 was the first year of Grade Crossing Fee collections.

Percent of Total Fiscal Year Collections:



NON-APPROPRIATED FUNDS

This schedule provides fiscal year data on receipts, expenditures, balances and asset valuation of all funds not deposited with the Office of the State Treasurer.

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 [a]	Type of Asset [b]	Asset Value
DEPARTMENT OF AGRICULTURE:						
Mo. Governor's Conference	$ 23,081	161,757	158,212	26,626	Cash	26,626
Mo. Agricultural Buffet	186	3,425	2,953	658	Cash	658
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	$ 102,819	107,804	136,734	73,889	Cash	73,889
DEPARTMENT OF CORRECTIONS AND HUMAN RESOURCES:						
Inmate Account Funds	$ 1,070,802	14,326,293	14,262,069	1,135,026	Cash	1,135,026
Vocational/Training Funds	12,942	8,587	9,624	11,905	Cash	11,905
Inmate Canteen Funds	1,787,094	9,450,681	9,711,531	1,526,244	Cash	1,526,244
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	$ 140,146	36,949	40,275	136,820	TN,Bonds	149,854
Student & Activities Fund	18,320	70,021	62,882	25,459	Cash	25,459
Missouri School for the Blind:						
Trust Fund	6,248,955	850,399	1,172,737	5,926,617	CS,FA,TN,Bonds	7,826,009
Activities Fund	59,496	145,838	143,206	62,128	CD,Cash	62,128
Student Fund	3,104	11,442	10,249	4,297	Cash	4,297
Handicapped Children Trust Fund	174,028	50,302	38,639	185,691	FA,TN,Bonds	203,132
DEPARTMENT OF HEALTH:						
Missouri Rehabilitation Center:						
Patient Fund	$ 3,072	28,816	26,189	5,699	Cash	5,699
Revolving Fund	4,000	22,450	22,450	4,000	Cash,Rec	4,000
Commissary/Gift Shop Fund	25,533	59,064	46,208	38,389	Cash,Inv	38,389

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
DEPARTMENT OF HIGHER EDUCATION:						
Central Missouri State University:						
Current General Fund	$ 4,072,647	27,115,309	26,376,103	4,811,853	Cash,CD,Inv	4,811,853
Current Restricted Funds	291,833	9,947,368	9,959,068	280,133	Cash,CD	280,133
Auxiliary Services Designated	1,076,851	21,552,893	22,058,869	570,875	Cash,CD,Inv	570,875
Loan Funds – Restricted Funds	5,834,803	345,866	113,064	6,067,605	Notes	6,067,605
Endowment & Similar Funds Restricted	2,006,124	79,336	262,428	1,823,032	CD	1,823,032
Unexpended Plant Funds Restricted	2,960,982	273,973	1,044,362	2,190,593	Cash,CD	2,190,593
Harris–Stowe State College:						
Current Funds – Unrestricted:						
Tuition and Student Fees	$ 473,525	1,832,564	1,484,602	821,487	Cash,Rec	821,487
Other Revenues	496,298	128,966	128,966	496,298	Cash,Rec	496,298
Current Funds – Restricted:						
Federal Grants & Contracts	(50)	2,036,698	2,152,907	(116,259)	– – –	0
Other Revenue	43,528	29,675	35,601	37,602	Cash,Rec	37,602
Loan Funds	29,881	12,462	76,520	(34,177)	– – –	0
Agency Funds	18,006	1,279,631	1,418,619	(120,982)	– – –	0
Lincoln University:						
Current Funds – Unrestricted	$ 2,716,719	17,617,988	17,024,973	3,309,734	Cash,TI,Rec,Other	3,309,734
Restricted Funds	210,138	9,462,700	9,625,297	47,541	Cash,TI	47,541
Auxiliary Funds	615,900	1,981,637	2,028,832	568,705	Cash,TI	568,705
Missouri Southern State College:						
General	$ 617,181	23,987,143	24,089,485	514,839	Cash,CS	514,839
Missouri Western State College:						
Education and General:						
Student Fees	$ 0	8,913,263	8,913,263	0	– – –	0
Interest Income	0	147,002	147,002	0	– – –	0
State Vocational Reimbs.	0	16,631	16,631	0	– – –	0
Reimbursement From Auxiliary	0	105,700	105,700	0	– – –	0
Miscellaneous Income	0	405,051	405,051	0	– – –	0
Auxiliary Services:						
Student Fees	0	374,667	374,667	0	– – –	0
Federal Government Income	0	40,050	40,050	0	– – –	0
Sales and Services	0	2,393,768	2,393,768	0	– – –	0
Interest Income	0	77,523	77,523	0	– – –	0

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
Missouri Western State College (continued):						
Other Income:						
Revenue Bond Proceeds	$ 792,000	0	0	792,000	Cash,CD	792,000
Interest Income	0	2,913	2,913	0	---	0
State Energy Grants	15,812	3,143	9,438	9,517	Cash, CD, Rec	9,517
District Taxation	0	616	616	0	---	0
Northeast Missouri State University:						
Current Funds – Unrestricted	$ 5,807,230	27,710,661	26,169,550	7,348,341	Cash,TI,Inv,Rec	7,348,341
Current Funds – Restricted	125,553	3,128,400	3,067,493	186,460	Cash,Rec	186,460
Loan Funds	2,689,991	165,038	50,132	2,804,897	Cash,Rec	2,804,897
Quasi–Endowment Funds	4,800,000	261,868	261,868	4,800,000	Cash,TI	4,800,000
Plant Funds	9,232,459	2,655,672	5,322,666	6,565,465	Cash,TI,Rec,CWIP	6,565,465
Development Fund Corporation:						
Loan Fund	829,405	231,881	4,143	1,057,143	Cash,TI,Rec	1,057,143
Endowment Fund	3,170,493	1,447,261	758,071	3,859,683	Cash,TI,Rec	3,859,683
Northwest Missouri State University:						
Current Fund:						
General Operating and Designated	$ 1,442,285	17,939,551	17,365,679	2,016,157	Cash,Inv,Rec	2,016,157
Auxiliary Enterprises	0	9,601,187	9,601,187	0	---	0
Restricted	33,554	4,889,520	4,794,980	128,094	Cash	128,094
Loan Fund	2,266,287	91,542	29,683	2,328,146	Cash,Rec	2,328,146
Endowment Fund	750,000	27,107	0	777,107	Cash	777,107
Plant Fund:						
Renewals & Replacements	281,226	1,658,154	2,092,715	(153,335)	---	0
Retirement of Indebtedness	1,534,539	1,140,707	1,205,388	1,469,858	Cash	1,469,858
Investment in Plant	74,706,205	0	0	74,706,205	Land,Bldg,Eq,Books,Cash	74,706,205
Southeast Missouri State University:						
Current Funds	$ 6,151,322	43,768,181	38,863,545	6,605,787	Cash,Inv,Rec	6,605,787
Transfers		1,870,988	6,321,159			
Loan Funds	3,076,858	234,133	48,393	3,281,472	Cash,Rec	3,281,472
Transfers		18,874				
Endowment & Similar Funds	2,933,861	100,000	0	3,033,861	Cash	3,033,861
Plant Funds	111,331,730	758,350	2,981,135	113,755,885	Cash,Rec,Land,Bldg,Eq	113,755,885
Transfers		6,317,894	1,670,954			
Agency Funds	93,313	356,279	392,667	56,925	Cash	56,925

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
Southwest Missouri State University:						
General Operating Fund:						
Undesignated Funds	$ 9,651,894	34,045,444	33,004,701	10,692,637		
Designated Funds	2,857,014	8,874,446	7,531,465	4,199,995		
Total General Operating Fund	12,508,908	42,919,890	40,536,166	14,892,632	Investments,Inv	14,892,632
Auxiliary Enterprises:						
Bookstore	1,350,395	4,208,285	4,122,071	1,436,609		
Parking	201,018	817,072	453,227	564,863		
Athletics	702,578	3,548,336	3,279,442	971,472		
Housing	6,850,410	13,043,880	13,505,048	6,389,242		
Hammons Student Center	378,850	1,411,045	1,385,540	404,355		
Performing Arts Center	0	563,889	524,994	38,895		
Total Auxiliary Enterprises	9,483,251	23,592,507	23,270,322	9,805,436	Investments,Inv,PreExp,Rec	9,805,436
Restricted Funds	1,429,405	13,593,847	14,309,241	714,011	Rec,Due from Fed Govt	714,011
West Plains Fund	815,010	1,402,984	1,740,313	477,681	TI,Inv	477,681
University of Missouri:						
General Operating Fund	$ 25,784,029	215,494,826	209,915,904	31,362,951	Cash,TI,Rec	31,362,951
Unrestricted Designated Fund:						
Sales and Services of Hospital	24,790,137	168,143,610	166,797,154	26,136,593		
Auxiliary Enterprises	3,089,266	76,188,203	75,161,702	4,115,767		
Service Operations	8,584,265	87,379,223	84,451,331	11,512,157		
Other	38,357,107	57,722,426	63,237,462	32,842,071		
Total Unrestricted Designated	74,820,775	389,433,462	389,647,649	74,606,588	Cash,TI,Rec	74,606,588
Restricted Programs	40,445,706	126,601,543	128,342,453	38,704,796	Cash,TI,Rec	38,704,796
DEPARTMENT OF HIGHWAY AND TRANSPORTATION:						
Local Fund	$ 9,342,837	7,086,162	6,709,295	9,719,704	Cash	9,719,704
Mo. Hwy. & Trans. and Mo. State Hwy. Patrol Insurance Plan	3,190,380	29,187,932	30,972,479	1,405,833	Cash	1,405,833
Mo. Hwy. & Trans. Comm. Self Insurance Plan – Cash	198,411	12,806,941	12,833,436	171,916	Cash	171,916
Mo. Hwy. & Trans. Comm. Self Insurance Plan – Investments	11,318,956	7,750,000	5,768,956	13,300,000	TN	13,300,000
Mo. Hwy. & Trans. Comm. Self Insurance Plan – Escrow Acct.	129,540	130,000	129,540	130,000	TB	130,000

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemploy. Compensation Fund	$ 51,101,469	486,445,817	539,077,717	(1,530,431)	---	0
Trade Readjustment Allowance Program	51,399	3,921,108	3,708,895	263,612	Cash	263,612
Mo. Employment & Training Program	28,672	254,416	275,395	7,693	Cash	7,693
Disaster Unemployment Assistance Program	0	10,000	7,591	2,409	Cash	2,409
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	$ 107,741	1,213,966	1,206,216	115,491	Cash	115,491
Bellefontaine Habilitation Center	187,091	1,439,170	1,410,507	215,754	Cash	215,754
Central Missouri Regional Center	231,160	2,392,963	2,436,965	187,158	Cash	187,158
Cottonwood Residential Treatment Center	1,284	20,315	19,362	2,237	Cash	2,237
Fulton State Hospital	434,878	2,565,435	2,576,193	424,120	Cash	424,120
Great Rivers Mental Health Services	63	56,993	39,742	17,314	Cash	17,314
Hannibal Regional Center	163,311	1,897,082	1,871,739	188,654	Cash	188,654
Hawthorn Children's Psychiatric Hospital	1,441	414	339	1,516	Cash	1,516
Higginsville Habilitation Center	75,872	736,430	730,615	81,687	Cash	81,687
Joplin Regional Center	296,007	2,305,705	2,255,965	345,747	Cash	345,747
Kansas City Regional Center	377,522	4,962,192	4,968,445	371,269	Cash	371,269
Kirksville Regional Center	79,754	816,288	796,487	99,555	Cash	99,555
Malcolm Bliss Mental Health Center:						
Non–Appropriated Funds	5,203	40,006	37,703	7,506	Cash	7,506
Total Donated Stock	8,243	0	0	8,243	CS	10,641
Marshall Habilitation Center	114,912	1,586,512	1,583,819	117,605	Cash	117,605
Mid–Missouri Mental Health Center	537	96,045	91,636	4,946	Cash	4,946
Nevada Habilitation Center	75,317	514,985	529,061	61,241	Cash	61,241
Poplar Bluff Regional Center	171,569	1,169,738	1,153,269	188,038	Cash	188,038
Rolla Regional Center	234,036	2,196,517	2,080,290	350,263	Cash	350,263
Sikeston Regional Center	162,500	1,122,619	1,153,719	131,400	Cash	131,400
Southeast Mo. Mental Health	172,589	2,620,739	2,637,427	155,901	Cash	155,901
Southeast Mo. Residential Services	0	268,566	244,728	23,838	Cash	23,838
Southwest Mo. Mental Health	88,666	887,291	895,236	80,721	Cash	80,721
Springfield Regional Center	194,962	1,776,692	1,743,483	228,171	Cash	228,171
St. Joseph State Hospital	268,868	1,911,651	1,891,183	289,336	Cash	289,336
St. Louis Developmental Dis. Treatment Center	98,344	926,897	903,460	121,781	Cash	121,781
St. Louis Mental Health Center	48,493	429,893	433,423	44,963	Cash	44,963
St. Louis Regional Center	401,962	3,886,803	3,730,070	558,695	Cash	558,695

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
DEPARTMENT OF MENTAL HEALTH (continued):						
St. Louis State Hospital	$ 461,293	5,120,715	5,100,678	481,330	Cash	481,330
Western Missouri Mental Health	338,746	1,652,574	1,658,517	332,803	Cash	332,803
Woodson Children's Psychiatric Hospital	953	2,293	2,945	301	Cash	301
OFFICE OF ADMINISTRATION:						
KC & St. Louis Earnings Tax Account	$ 136,665	1,808,764	1,806,525	138,904	Cash,Repo	138,904
Missouri Savings Bond Account	25,747	1,921,559	1,925,709	21,597	Cash	21,597
Old Age Survivors Disability and Health Insurance Trust Fund	249,193	90,653,406	90,685,017	217,582	Cash	217,582
MO State Employees Deferred Comp. Fund	36,924	27,980,827	28,015,837	1,914	Cash,Repo	1,914
State of MO Cafeteria Plan Account	781	74,523	73,868	1,436	Cash	1,436
DEPARTMENT OF PUBLIC SAFETY:						
Missouri State Highway Patrol:						
Emergency Expense Fund	$ 15,862	180	66	15,976	Cash	15,976
Personal Equipment Fund	5,937	174,961	171,770	9,128	Cash,Inv	21,066
Patrol Benefit Fund	57,055	2,568	1,700	57,923	Cash,CD	57,923
Missouri State Water Patrol:						
Div. of Water Safety Clothing Fund	175	9,486	9,429	232	Cash,Inv	1,376
Mo. Veteran's Home, Cape Girardeau:						
Assistance League	1,339	62,404	52,110	11,633	Cash	11,633
Members Cash Fund	121,818	1,996,196	2,041,791	76,223	Cash	76,223
Fiduciary Members Cash Fund	0	90,721	90,604	117	Cash	117
Mo. Veteran's Home, Mexico:						
Assistance League	94,215	92,273	101,768	84,720	Cash,CD	84,720
Members Cash Fund	95,317	1,941,520	1,977,124	59,713	Cash	59,713
Fiduciary Members Cash Fund	2,582	98,298	97,893	2,987	Cash	2,987
Mo. Veteran's Home, Mt. Vernon:						
Members Cash Fund	99,866	1,393,850	1,401,958	91,758	Cash	91,758
Assistance League	45,842	34,295	25,625	54,512	Cash	54,512
Fiduciary Members Cash Fund	1,938	44,473	44,982	1,429	Cash	1,429
Mo. Veteran's Home, St. James:						
Assistance League	138,079	32,131	26,105	144,105	Cash,CD	144,105
Members Cash Fund	156,722	1,452,232	1,462,800	146,154	Cash	146,154
VA Fiduciary Fund	4,766	130,626	131,747	3,645	Cash	3,645
Social Security Beneficiaries Account	0	96,447	96,447	0	---	0

DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 [a]	Type of Asset [b]	Asset Value
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	$ 1,941,016,240	441,917,547	90,970,666	2,291,963,121	Cash,Securities,Fixed Asset	2,396,539,248
Admin. Law Judges & Legal Advisors Retirement Fund	5,116,663	1,415,411	522,274	6,009,800	Cash,Securities,Fixed Asset	6,282,300
Mo. State Empl. Medical & Life Insurance Program	(9,068,482)	112,870,629	117,873,308	(14,071,161)	- - -	0
Public School Retirement System of MO	6,854,567,976	1,114,588,363	277,051,695	7,692,104,644	Cash,Securities,Bldg,Land	7,692,104,644
Non-Teacher School Employee Retirement System of Missouri	512,113,459	86,269,251	21,843,032	576,539,678	Cash,Securities	576,539,678
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Northeast Community Treatment Center Canteen Fund	$ 132	1,044	1,022	154	Inv	233
Hogan Street Regional Youth Center Canteen Fund	358	1,321	1,165	514	Cash	514
Babler Lodge Canteen Fund	142	200	240	102	Cash	102
Group Home #1 Canteen Fund	336	0	0	336	Cash,Inv	371
Camp Avery Park Camp Canteen Fund	1,103	7,683	6,966	1,820	Inv	1,607
Fort Bellefontaine Campus	573	257	344	486	Cash	486
Excel School Canteen Fund	35	125	55	105	Cash	105
STATE TREASURER'S OFFICE:						
Kansas City Office Building:						
Reserve Bond Fund Enterprise	$ 244,268	1,686,393	1,669,070	261,591	Cash,Repo	261,591
St. Louis Wainwright State Office Bldg:						
Enterprise	398,819	1,616,284	1,804,298	210,805	Cash,Repo	210,805
Corrections and Mental Health:						
Series A 1984:						
Construction	1,054,101	37,041	549,290	541,852	Cash,Repo	541,852
Enterprise	165,190	3,228,497	3,285,955	107,732	Cash,Repo	107,732
Special Obligation Refunding Bond:						
Principal and Interest	80,257	17,848,530	17,649,187	279,600	Cash,Repo	279,600
Reserve Fund	103,737	3,309	3,737	103,309	Cash,Repo	103,309
Depreciation & Replacement	6,889,823	493,696	152,823	7,230,696	Cash,Repo	7,230,696
Enterprise	0	17,836,296	17,831,930	4,366	Cash,Repo	4,366
St. Louis Midtown State Office Bldg:						
Enterprise	132,490	922,590	854,544	200,536	Cash,Repo	200,536

DEPARTMENT OF REVENUE
NON–APPROPRIATED FUNDS – SOURCES AND APPLICATION
FOR THE YEAR ENDED JUNE 30, 1993

Unaudited

Name of Fund or Source	Balance June 30, 1992	Receipts	Expenditures	Balance June 30, 1993 a	Type of Asset b	Asset Value
STATE TREASURER'S OFFICE (continued):						
Springfield State Office Building:						
Enterprise	$ 341,170	955,857	1,189,552	107,475	Cash,Repo	107,475
Truman State Office Building:						
Construction	425,515	12,062	383,854	53,723	Cash,Repo	53,723
Enterprise	1,037,648	4,405,009	4,864,736	577,921	Cash,Repo	577,921
State Park Board Revenue Bond Fund	1,693,719	506,726	968,542	1,231,903	Cash,Repo	1,231,903
State Building Special Oblig. Bonds 1988						
Arbitrage Rebate Escrow	713,864	602,371	1,228,303	87,932	Cash,Repo	87,932
State Building Special Oblig. Bonds 1988						
Arbitrage Owed to IRS Escrow	0	64,932	0	64,932	Cash,Repo	64,932
State Information Center:						
Construction	555,339	13,143	214,958	353,524	Cash,Repo	353,524
Enterprise	460,619	1,176,397	1,419,807	217,209	Cash,Repo	217,209
St. Joseph State Office Bldg:						
Enterprise	122,066	507,119	547,803	81,382	Cash,Repo	81,382
Capitol East Parking Facility:						
Bond Reserve	131,091	4,141	6,091	129,141	Cash,Repo	129,141
Depreciation & Replacement	108,312	55,105	0	163,417	Cash,Repo	163,417
Principle & Interest	36,683	1,144,406	1,157,208	23,881	Cash,Repo	23,881
Operating Reserve	108,312	55,105	0	163,417	Cash,Repo	163,417
Enterprise	17,550	1,254,189	1,235,125	36,614	Cash,Repo	36,614
Kansas City State Office Bldg:						
Construction	1,249	3	1,252	0	---	0
State Park Board Revenue Bond Fund	1,693,719	506,726	968,542	1,231,903	Investments	1,231,903
TOTAL NON–APPROPRIATED FUNDS	$ 9,830,209,031	3,627,220,034	2,425,138,507	11,032,290,558		11,155,110,778

a: The indicated information for many of the agencies represent preliminary balances and are subject to further adjustments as necessary as a result of the completion of audits by their independent auditors. The balances at June 30, 1992 are final audited balances for the year then ended and accordingly differ from the ending balances reported in the Fiscal Year 1992 Comprehensive Annual Financial Report.

b: TI – Temporary Investments
FA – Federal Agency Securities
TN – Treasury Notes
TB – Treasury Bill
Pre Exp – Prepaid Expenses
Rec – Accounts Receivable
Inv – Inventories
Bldg – Buildings
Repo – Repurchase Agreement
CWIP – Construction Work In Progress
Eq – Equipment
CD – Certificate of Deposit
CS – Common Stock

STATE TREASURER'S REPORT

These schedules provide data on fiscal year-end balances in various state funds and depositories that state funds are located, including the type of deposit.

TREASURER OF THE STATE OF MISSOURI
AVERAGE DAILY BALANCES OF STATE FUNDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Month	Average Daily Balance of State Funds	Average Daily Invested Balance	Average Daily Percentage of State Funds Invested
July	$ 1,106,873	1,157,559	105%
August	1,088,724	1,144,316	105%
September	1,196,209	1,258,808	105%
October	1,124,093	1,155,905	103%
November	1,141,460	1,175,636	103%
December	1,182,561	1,221,112	103%
January	1,195,324	1,234,853	103%
February	1,315,329	1,355,614	103%
March	1,347,108	1,385,037	103%
April	1,270,032	1,286,735	101%
May	1,411,541	1,453,365	103%
June	1,482,741	1,525,121	103%
Daily Average	$ 1,238,500	1,279,505	103%

Average Return on State Funds Invested 3.19%

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Advance	Bank of Advance	$ 923,912
Altenburg	Bank of Altenburg	186,500
Alton	Alton Bank	546,900
Appleton City	Citizens Bank of Appleton City	353,000
Ash Grove	Bank of Ash Grove	2,040,000
Aurora	Lawrence County Bank	340,000
Ava	Citizens Bank	840,000
Belgrade	Belgrade State Bank	1,821,313
Belle	Belle State Bank	785,000
Bernie	First Community Bank	3,633,802
Bethany	First National Bank of Bethany	1,607,020
Bethany	Farmers National Bank	693,000
Bethany	Bethany Trust Company	3,375,626
Billings	Bank of Billings	250,000
Bloomfield	Mercantile Bank Stoddard/Bollinger	2,105,000
Bloomsdale	Bank of Bloomsdale	1,800,000
Blythedale	Citizens Bank of Blythedale	515,000
Bolivar	Southwest Bank of Bolivar	947,241
Boonville	United Missouri Bank	13,224
Boonville	Boatmens National Bank	55,064
Boonville	Boonslick Bank	611,000
Bowling Green	Mercantile Bank	1,435,795
Bowling Green	Community State Bank	2,807,261
Brookfield	United Missouri Bank North Central	92,875
Brookfield	Bank of Brookfield/Purdin	955,000
Brookfield	First Missouri Federal	764,800
Brunswick	Chariton County Bank	280,600
Buffalo	O'Bannon Banking Company	3,374,358
Butler	Boatmens Bank	1,483,500
Cabool	Cabool State Bank	1,131,054
Cameron	Horizon State Bank	622,000
Canton	Canton State Bank	125,000
Cape Girardeau	Boatmens National Bank of Cape Girardeau	2,829,318
Cape Girardeau	South East Missouri Bank	435,000
Cape Girardeau	Capital Bank	2,479,804
Carl Junction	Citizens Bank	475,714
Carthage	Boatmens Bank	504,550
Carthage	United Missouri Bank	40,000
Carthage	Southwest Missouri Bank	1,005,000
Caruthersville	First State Bank	2,788,500
Chaffee	First Midwest Bank	50,000
Chamois	United Bank	500,000
Charleston	First Security State Bank	1,435,000
Chesterfield	Bank of Chesterfield	29,924
Chillicothe	Citizens Bank & Trust	5,419,106
Chillicothe	Community Bank	980,000
Clarksville	Clifford Banking Company	85,000
Clayton	Commerce Bank of St. Louis	3,382,722
Clayton	First National Bank of St. Louis County	375,000
Clayton	Capital Bank & Trust Company	2,160,000
Clayton	U.S. National	1,000,000
Clayton	Enterprise Bank	96,000

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Clinton	Citizens State Bank of Calhoun	$ 95,500
Clinton	First National Bank	276,000
Coffey	Bank of Coffey	313,791
Cole Camp	Citizens Farmers Bank	1,599,150
Columbia	Boone County National	368,333
Columbia	First National Bank & Trust Company	783,333
Columbia	Commerce Bank	2,703,991
Columbia	Mercantile Bank	438,000
Concordia	Alma Bank of Concordia	300,000
Concordia	Concordia Bank	1,325,000
Crane	Stone County National Bank	340,000
Creighton	Bank of Creighton	847,000
Crocker	Bank of Crocker	1,976,300
Cuba	Peoples Bank	2,040,000
Des Peres	Century Bank	3,200,000
DeSoto	State Bank of DeSoto	150,000
Dexter	First Midwest Bank	53,765
Doniphan	Ripley County State Bank	40,000
Doniphan	Mercantile First National Bank	2,467,195
Drexel	Bank 10	770,900
East Prairie	First Bank	555,000
Edina	Citizens Bank of Edina	2,763,620
Eldon	Mercantile Bank of Eldon	3,802,818
Eldon	Citizens Bank of Eldon	1,091,664
Eldorado Springs	Community Bank of Eldorado Springs	385,000
Eminence	Eminence Security Bank	211,566
Eureka	Rockwood Bank	4,500
Fairport	Bank of Fairport	220,928
Farmington	Commerce Bank of St. Francois County	676,684
Farmington	First State Bank	1,340,000
Fayette	Commercial Trust Company	775,000
Fayette	Exchange Bank of Fayette	722,769
Flat River	Bank of the Leadbelt	920,000
Fordland	Bank of Fordland	58,000
Fredericktown	New Era Bank	350,000
Freeburg	Bank of Freeburg	238,200
Fulton	The Callaway Bank	4,117,380
Fulton	Community Bank	250,000
Gainesville	Bank of Gainesville	298,030
Glasgow	Glasgow Savings Bank	80,000
Glasgow	Tri County Trust Company	1,215,000
Gower	Farmers Bank of Gower	500,000
Grandin	Bank of Grandin	141,000
Green City	Farmers Bank	49,700
Greenfield	Citizens Home Bank	1,003,551
Hallsville	State Bank of Hallsville	1,000,000
Hamilton	The Hamilton Bank	772,278
Hamilton	Caldwell County Bank	1,044,384
Hannibal	Farmers and Merchants Bank	1,064,465
Hannibal	Hannibal National Bank	120,076
Hannibal	Commerce Bank	200,000
Hartville	Mercantile Bank	1,633,120

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Hayti	Bank of Hayti	$ 1,200,000
Hermann	Bay–Hermann–Berger Bank	275,000
Higginsville	First State Bank	300,000
Hillsboro	Eagle Bank & Trust Company	860,000
Holden	Bank of Holden	1,168,500
Holden	Farmers and Commercial Bank	1,050,000
Holts Summit	Summit Bank	205,300
Houston	The Bank of Houston	564,308
Houston	Texas County Bank	517,620
Hume	Hume Bank	314,900
Iberia	Bank of Iberia	315,000
Irondale	Irondale Bank	191,900
Ironton	Iron County Security Bank	1,065,000
Jamesport	Home Exchange Bank	58,000
Jefferson City	Exchange National Bank	1,222,500
Jefferson City	Central Bank	14,373,199
Jefferson City	Jefferson Bank of Missouri	1,919,910
Jefferson City	United Missouri Bank	182,500
Joplin	Commerce Bank of Joplin	140,000
Joplin	First State Bank of Joplin	90,000
Joplin	Mercantile Bank	1,340,000
Joplin	United Missouri Bank	1,105,000
Kahoka	Kahoka State Bank	794,250
Kahoka	Allegiant State Bank	917,000
Kansas City	Mercantile Bank	5,750,000
Kansas City	Commerce Bank	4,163,590
Kansas City	Missouri Bank and Trust Company	100,000
Kansas City	United Missouri Bank	13,275,000
Kansas City	Mark Twain Kansas City	5,905,000
Kansas City	Union Bank	1,300,000
Kansas City	Central Bank Kansas City	50,000
Kansas City	Country Club Bank	600,000
Kansas City	Blue Ridge Bank & Trust	100,000
Kansas City	Citizens–Jackson County Bank	7,044,200
Kansas City	Boatmens First National Bank	17,228,738
Kearney	Kearney Trust Company	750,000
Kennett	Kennett National Bank	750,000
Kennett	Boatmens Bank of Kennett	1,905,000
Kennett	Cotton Exchange Bank	1,000,000
Kimberling City	Bank of Kimberling City	140,381
Kirksville	First National Bank of Kirksville	936,125
Kirksville	Bank of Kirksville	4,847,000
Knob Noster	Bank of Knob Noster	1,115,078
Laddonia	Laddonia State Bank	1,614,969
LaGrange	Farmers & Merchants	76,200
Lamar	Lamar Trust Company	1,002,000
Lamar	First National Bank	372,512
Lamar	Barton County State Bank	76,578
Lamonte	Lamonte Community Bank	121,470
Lancaster	Northeast Missouri State Bank	238,760
LaPlata	LaPlata State Bank	2,191,494
Lawson	Lawson Bank	733,300

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Lebanon	Central Bank	$ 1,200,000
Lebanon	Commerce Bank	847,619
Lebanon	Boatmen National Bank	317,000
Lebanon	United Savings & Loan	1,200,000
Lee's Summit	Midland Bank	4,100,000
Lewistown	United State Bank	2,465,100
Lexington	Boatmens River Valley Bank	244,000
Lexington	Lafayette County Bank	34,000
Licking	Peoples Security Bank	360,611
Lincoln	Farmers Bank	1,519,523
Linn	Linn State Bank	1,169,000
Loose Creek	Heritage Bank	80,000
Louisiana	Bank of Louisiana	375,000
Macon	Macon Atlanta State Bank	339,665
Macon	Mercantile Bank	5,412,300
Madison	Madison–Hunnewell Bank	175,000
Mansfield	Bank of Mansfield	181,870
Marceline	Regional Missouri Bank	120,000
Marshall	Boatmens Bank	760,000
Marshall	Wood & Huston Bank	465,000
Marshall	Community Bank	363,600
Marshfield	Webster County Bank	315,000
Martinsburg	Martinsburg Bank	1,422,369
Maryville	First Bank of Maryville	2,571,731
Maryville	Midwest Bank	2,229,956
Maysville	Farmers Bank of Maysville	1,443,750
Memphis	Mercantile Bank	1,092,800
Metz	Metz Banking Company	482,000
Mexico	First National Bank	45,000
Moberly	City Bank & Trust Company	272,000
Moberly	Bank of Cairo Moberly	381,850
Monett	Mercantile 1st National Bank	1,053,024
Monett	United Missouri Bank	20,000
Monroe City	United Missouri Bank	1,273,610
Monticello	Bank of Monticello	1,023,100
Montrose	Montrose Savings Bank	91,000
Mount Vernon	First National Bank	319,000
Mountain Grove	Security Bank	1,022,100
Mountain View	Bank of Mountain View	900,000
Napoleon	Napoleon Bank	100,000
Neosho	Community Bank	50,896
Nevada	Boatmens Bank	496,616
Nevada	First National Bank	932,500
Nevada	Citizens State Bank	1,036,600
Nevada	Heritage State Bank	283,000
Nevada	Farm & Home Savings Association	4,000,000
New Haven	Citizens Bank	827,000
Newburg	Citizens Bank	29,163
Nixa	Peoples Bank of the Ozarks	13,140
Norborne	Citizens Bank	270,000
North Kansas City	Norbank	1,040,000
Odessa	Bank of Odessa	802,631

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Old Monroe	Bank of Old Monroe	$ 137,000
Oregon	Zook & Roecker State Bank	470,000
Oregon	Citizens Bank	50,000
Osage Beach	First Bank Centre	96,000
Osage Beach	Central Bank	912,965
Osceola	St. Clair County State Bank	578,901
Ozark	Capital Bank	1,625,000
Pacific	Security Pacific Bank	285,000
Palmyra	Palmyra State Bank	500,000
Paris	Paris National Bank	697,000
Perry	Perry State Bank	1,432,515
Perryville	Bank of Perryville	317,500
Perryville	Capital Bank	750,000
Pilot Grove	Citizens Bank	1,692,983
Platte City	Platte Valley Bank	84,972
Pleasant Hope	Pleasant Hope Bank	1,250,000
Poplar Bluff	Commerce Bank of Poplar Bluff	480,750
Poplar Bluff	First Midwest Bank	462,000
Poplar Bluff	Mercantile Bank	1,995,000
Poplar Bluff	First Missouri State Bank	1,889,447
Purdy	First State Bank	2,741,612
Reeds Spring	Mercantile Bank of Table Rock	44,197
Rhineland	Peoples Savings Bank	180,900
Rich Hill	Security Bank	850,000
Richmond	Ray County Bank	406,667
Risco	Farmers State Bank	315,000
Rock Port	Bank of Atchison County	305,908
Rock Port	Citizens Bank & Trust	763,500
Rolla	Phelps County Bank	1,460,000
Rolla	Central Federal Savings & Loan	96,000
Rothville	Bank of Rothville	842,600
Rushville	Rushville State Bank	120,000
Salem	Progressive Ozark Bank, FSB	61,585
Salem	Bank of Salem	461,900
Salem	Dent County Bank	160,000
Salem	First National Bank	98,000
Schell City	Farmers State Bank	378,678
Sedalia	Third National Bank	373,551
Sedalia	Community Bank of Pettis County	50,000
Sedalia	Central Bank of Missouri	12,000
Sedalia	Mercantile Bank	200,000
Seligman	Bank of Seligman	100,000
Shelbyville	Citizens National Bank	150,000
Shrewsbury	Heritage National Bank	180,000
Sikeston	Amerifirst Bank	96,500
Sikeston	Capital Bank	500,000
Sikeston	First Financial Bank	2,250,000
Sikeston	First National Bank	5,000,000
Silex	Silex Banking Company	815,000
Slater	State Bank	331,500
Smithville	Citizens Bank and Trust Company	120,000
Sparta	Citizens Bank	941,750

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank	Balance
Springfield	Boatmens National Bank	$ 1,778,083
Springfield	Commerce Bank	3,698,000
Springfield	Mercantile Bank	1,685,120
Springfield	United Missouri Bank	1,209,485
Springfield	Metropolitan National Bank	323,800
Springfield	First City National Bank	1,135,000
Springfield	Empire Bank	2,643,000
Springfield	Great Southern Savings Bank	335,710
St. Charles	First State Bank	16,475
St. Charles	St. Charles Federal Savings & Loan	1,000,000
St. Charles	Mega Bank of St. Charles County	500,000
St. Clair	Farmers and Merchants	720,000
St. Elizabeth	Bank of St. Elizabeth	1,431,325
St. Joseph	Mercantile Bank	658,000
St. Joseph	Heritage Bank	150,000
St. Joseph	United Missouri Bank of Northwest	50,000
St. Joseph	The Bank of St. Joseph	600,000
St. Joseph	Commerce Bank	162,757
St. Louis	Boatmens National Bank	35,125,000
St. Louis	Mercantile Bank	25,591,036
St. Louis	Bremen Bank and Trust Company	1,700,000
St. Louis	South Side National Bank	19,300
St. Louis	Southwest Bank	2,480,520
St. Louis	Lindell Bank and Trust Company	10,300
St. Louis	Missouri State Bank and Trust Company	500,000
St. Louis	Mark Twain Bank	14,943,653
St. Louis	Bank of South County	400,000
St. Louis	Commercial Bank of West Port	50,000
St. Louis	First Bank	141,976
St. Louis	United Missouri Bank	1,450,000
St. Louis	Citizens Bank of Greater St. Louis	2,981,000
St. Louis	Magna Bank	200,951
St. Louis	First Bank	5,000,000
St. Louis	United Postal Savings	5,000,000
St. Marys	First Financial Ste. Genevieve County	50,000
St. Peters	Duchesne Bank	96,000
St. Robert	Security Bank of Pulaski County	575,000
Stanberry	Farmers State Bank	1,050,000
Ste. Genevieve	Mercantile Bank	250,000
Ste. Genevieve	Bank of Ste. Genevieve	1,205,000
Steele	Bank of the Bootheel	1,500,000
Stockton	Sac River Valley Bank	137,264
Stover	Farmers Bank	290,000
Strafford	Greene County Bank	750,000
Sturgeon	Sturgeon State Bank	577,000
Sugar Creek	Sterling National Bank	2,000,000
Sullivan	Meramec State Bank	164,199
Sullivan	Bank of Sullivan	1,287,122
Summersville	Summersville State Bank	1,000,000
Sunrise Beach	Community Bank of the Ozarks	200,000
Sweet Springs	Chemical Bank	1,099,500
Thayer	Bank of Thayer	600,000

TREASURER OF THE STATE OF MISSOURI
TIME DEPOSITS – GENERAL
BALANCE IN VARIOUS BANKS
JUNE 30, 1993

Unaudited

Location	Bank		Balance
Tipton	The Tipton Latham Bank	$	20,000
Trenton	Mercantile Bank		630,000
Trenton	Trenton Trust Company		1,566,000
Union	United Bank		1,250,000
University City	Royal Banks of Missouri		22,234
Urbana	Bank of Urbana		637,000
Urich	Bank of Urich		210,000
Van Buren	Carter County State Bank		295,509
Vandalia	Boatmens Bank		142,762
Versailles	Bank of Versailles		2,200,000
Viburnum	Quad County State Bank		410,000
Vienna	Maries County Bank		635,000
Warrensburg	United Missouri Bank		304,397
Washington	Bank of Washington		7,925,000
Washington	Mercantile Bank		5,982,000
Wellsville	Bank of Wellsville		445,000
West Plains	West Plains Bank		147,600
West Plains	Boatmens National Bank		2,334,400
West Plains	Missouri Southern Bank		602,340
Weston	Bank of Weston		805,376
Willow Springs	Mercantile Bank		1,744,896
Wright City	Farmers & Merchants Bank		100,000
Wyaconda	Peoples Bank		1,145,000
TOTAL		$	453,594,851

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
General Revenue	$ 167,022,726	4,350,379,530	342,506,985	2,740,773,862	1,741,706,300	377,429,079
Abandoned Funds	101,375	11,102,415	131,309	1,808,101	9,470,353	56,645
Abandoned Mine Reclamation	40,257	37,513	0	0	0	77,770
Adjutant General Federal	260,206	5,117,742	0	4,421,690	903,082	53,176
Adjutant General Revolving	44,373	38,817	0	150	0	83,040
Agricultural Development	90,606	447,620	0	418,084	46,152	73,990
Agriculture Bond Trustee	0	4,755	0	4,755	0	0
Aid Dependent Children Federal	8,450,374	167,154,628	0	169,264,599	2,554	6,337,849
Alternative Care Trust	2,040,009	8,593,119	0	8,715,787	0	1,917,341
Apple Merchandising	4,521	5,984	0	4,968	0	5,537
Aquaculture Marketing Development	1,018	12,744	0	10,990	0	2,772
Asbestos Fee Subaccount	306,162	304,885	0	227,988	37,668	345,391
Athletic Fund	34,556	73,164	0	50,136	17,285	40,299
Attorney General's Anti–Trust	16,909	17,398	90,000	98,847	23,335	2,125
Attorney General's Court Costs	26,209	19,748	180,000	221,112	0	4,845
Aviation Trust	797,255	527,426	0	597,944	0	726,737
Babler Memorial – Other Investments	235,000	0	0	0	0	235,000
Babler Memorial State Park	354,872	178,404	0	208,990	24,866	299,420
Blind Pension	1,633,199	13,320,526	3,580,410	11,893,784	3,585,258	3,055,093
Board of Accountancy	586,722	652,747	0	307,425	161,681	770,363
Board of Barbers Examiners	238,165	169,199	0	107,224	54,948	245,192
Board of Chiropractic Examiners	248,087	239,462	0	209,215	57,483	220,851
Board of Cosmetology	1,491,507	231,742	0	528,596	359,327	835,326
Board of Embalmers & Funeral Directors	423,247	345,909	0	295,884	113,567	359,705
Board of Optometry	151,391	81,120	0	61,618	28,745	142,148
Board of Pharmacy	345,864	782,410	0	424,136	326,511	377,627
Board of Podiatry	41,139	43,050	0	21,421	15,229	47,539
Board of Registration for Healing Arts	1,890,487	2,978,731	0	1,419,245	1,010,767	2,439,206
Board of Veterinary Fund	76,140	295,697	0	115,412	105,441	150,984
Budget Stabilization	17,184,602	479,078	7,059,060	0	0	24,722,740
Cash Operating Reserve	186,984,083	6,584,509	145,132,473	0	145,633,542	193,067,523
Central Check Mailing Service Revolving	41,117	17,920	17,748	34,023	0	42,762
Chemical Emergency Prepardness	0	687,748	0	0	0	687,748
Child Support Enforcement	0	16,763,002	0	6,221,100	10,352,167	189,735
Children's Service Commission	3,505	242	0	126	0	3,621
Children's Trust	3,175,608	1,502,595	297,048	1,636,891	55,898	3,282,462

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Clinical Social Workers	$ 538,711	104,417	0	135,565	134,964	372,599
Coal Mine Land Reclamation	2,685,969	214,280	0	142,566	10,004	2,747,679
Committee on Professional Counselors	153,917	203,699	0	128,971	73,261	155,384
Commodity Council Merchandising	461,105	8,830,772	0	8,889,496	11,036	391,345
Confederate Memorial Park	77,235	3,096	0	0	0	80,331
Confederate Memorial Trust Fund – Other Investments	6,500	0	0	0	0	6,500
Conservation Commission	14,123,584	96,180,617	0	83,238,028	7,276,950	19,789,223
County Aid Road Trust	715	0	61,034,602	61,034,602	0	715
County Officers Compensation	0	38,089	0	0	38,089	0
Crime Victims' Compensation	5,340,494	3,903,959	0	3,566,104	30,374	5,647,975
Criminal Record System	186,607	372,852	0	156,016	8,686	394,757
Crippled Children	172,485	182,272	0	108,729	0	246,028
Deaf Relay Service	255,847	2,998,847	0	1,916,610	0	1,338,084
Debt Offset Escrow	1,014,880	21,170	3,865,518	3,665,314	64,012	1,172,242
Dept. of Agriculture – Federal	50,491	426,974	0	383,985	53,540	39,940
Dept. of Economic Dev. – Comm. Dev. Block Grant Admin.	17,462	601,492	0	488,373	120,083	10,498
Dept. of Economic Dev. – Comm. Dev. Block Grant Pass–through	413,079	28,112,374	0	28,488,245	0	37,208
Dept. of Economic Dev. – Council Arts Federal and Other	85,785	679,886	0	558,450	61,536	145,685
Dept. of Economic Dev. – Federal and Other	17,711	247,836	0	193,559	56,249	15,739
Dept. of Economic Dev. – Missouri Federal and Other	2,103	323,739	1,836,762	1,600,766	502,299	59,539
Dept. of Economic Dev. – Women's Council	4,233	112,316	0	74,471	9,520	32,558
Dept. of Elementary and Secondary Education – Federal and Other	1,675,436	289,651,621	0	287,104,269	1,916,311	2,306,477
Dept. of Health – Donated	17,773	8,742	0	10,785	0	15,730
Dept. of Health – Federal	1,518,703	121,697,768	0	117,431,420	3,166,313	2,618,738
Dept. of Health Document Services	39,067	124,139	0	63,774	37,063	62,369
Dept. of Health Institution Gift Trust	105,710	13,220	0	23,496	0	95,434
Dept. of Higher Education – Federal	37,896	5,106,987	0	5,027,465	96,517	20,901
Dept. of Insurance Dedicated	3,758,176	5,925,034	0	3,265,718	1,138,907	5,278,585
Dept. of Labor & Industrial Relations – Crime Victims Federal	3,413	1,144,001	0	1,141,562	0	5,852
Dept. of Mental Health – Federal	3,151,882	47,216,365	1,290	39,878,732	4,410,021	6,080,784
Dept. of Natural Resources – Air Pollution Fee	216,023	5,893,542	0	115,853	20,483	5,973,229
Dept. of Natural Resources – Federal and Other	4,724,454	24,379,186	0	21,656,690	2,561,418	4,885,532
Dept. of Natural Resources–Cost Allocation	240,105	0	2,174,778	1,536,453	623,454	254,976
Dept. of Natural Resources–Protection Fund	133,709	32,301	0	18,605	0	147,405
Dept. of Public Safety	1,277,509	14,880,392	0	14,523,739	273,265	1,360,897
Dept. of Public Safety – Highway Safety	93,859	3,104,965	0	2,969,881	151,848	77,095

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Dept. of Revenue – Federal	$ 56,980	327,377	0	276,846	36,761	70,750
Dept. of Revenue Information	759,967	3,260,563	0	2,071,797	1,495,026	453,707
Dept. of Social Services – Admn Trust	84,919	618,124	850	62,780	472,461	168,652
Dept. of Social Services – Educational Improvement	1,313,731	1,691,358	0	1,412,559	276,679	1,315,851
Dept. of Social Services – Federal and Other	627,719	13,428,990	0	11,163,617	2,628,156	264,936
Dept. of Transportation – Federal and Other	268,909	11,647,565	0	11,708,489	107,366	100,619
Disproportionate Share	1,118,297	11,774,293	0	10,945,867	0	1,946,723
Division of Aging – Federal and Other	2,363,300	44,033,680	0	38,757,614	3,619,986	4,019,380
Division of Aging Donations	1,574	0	0	0	0	1,574
Division of Corrections – Federal	669,069	2,967,837	0	2,490,965	242,168	903,773
Division of Credit Unions	163,329	660,167	0	459,655	261,180	102,661
Division of Family Services – Federal	28,799,157	307,780,298	0	255,449,425	38,230,612	42,899,418
Division of Family Services Donations	12,315	2,175	0	14,390	0	100
Division of Finance	583,607	6,071,265	0	4,285,758	1,179,627	1,189,487
Division of Job Development and Training	39,131	63,110,417	0	60,702,430	419,276	2,027,842
Division of Labor Standards – Federal	16,888	378,187	0	321,645	66,840	6,590
Division of Savings & Loan Supervision	38,903	500,436	0	402,293	107,464	29,582
Division of Veterans Affairs–Federal	450,125	4,644,442	0	5,019,768	0	74,799
Division of Workers' Compensation – Federal	3,244	20,000	0	21,077	2,167	0
Division of Youth Services – Federal and Other	942,064	6,371,021	0	5,628,813	764,502	919,770
Economic Development Reserve Fund	217,230	0	3,872,500	0	0	4,089,730
Endowed Care Cemetery	55,810	143,477	0	29,447	4,936	164,904
Energy Set–Aside Program	10,200,033	678,773	0	1,012,190	24,886	9,841,730
Escheats	5,467,849	702,826	0	347,509	482,738	5,340,428
Excellence in Education	1,563,240	1,056,102	33,477,100	32,145,353	226,453	3,724,636
Fair Share	2,206,761	25,088,982	0	24,916,904	0	2,378,839
Federal and Other	3,008	140,108	497	140,846	0	2,767
Federal Drug Seizure	0	1,658,466	0	634,597	974	1,022,895
Federal Reimbursement Allowance	0	140,117,827	82,187,910	126,365,287	82,187,910	13,752,540
Federal Surplus Property	962,745	1,991,941	0	1,702,700	143,716	1,108,270
FEMA – Crime Insurance Program	17,984	0	0	17,674	310	0
Firing Range Fee	1,520	980	0	0	0	2,400
Governor's Committee on Employment of the Handicapped	828	3,500	0	3,746	500	82
Grade Crossing	1,127,579	0	0	162,315	0	965,264
Grade Crossing Safety Account	0	385,733	0	0	0	385,733
Grain Inspection Fees	1,610,509	2,113,937	0	1,744,379	305,657	1,674,410

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Hazardous Waste	$ 774,660	836,973	0	677,992	238,049	695,592
Hazardous Waste Remedial	5,793,180	2,512,336	4,605	1,895,416	494,319	5,920,386
Health Spa Regulatory	29,175	6,000	0	0	0	35,175
Higher Education Institution Gift Trust	507,333	9,148	0	0	0	516,481
Highway Patrol Academy	201,730	305,723	0	326,801	225	180,427
Highway Patrol Motor Vehicle Revolving	3,087,377	2,758,861	0	3,946,349	0	1,899,889
Highway Patrol Inspection	0	607,680	0	0	0	607,680
Highway Revenue Generating	24,931	0	4,150,000	3,562,498	389,021	223,412
Historic Preservation Revolving	608,027	86,236	0	70,209	12,333	611,721
House of Representatives Revolving	18,451	42,772	0	26,770	0	34,453
Human Rights Commission – Federal	123,077	332,414	0	228,796	59,961	166,734
Industrial/Commercial Energy Loan	0	59,893	3,048,126	17,407	1,466	3,089,146
Inmate Revolving	54,261	2,181,172	0	1,975,422	163,350	96,661
Insurance Examiners	431,998	4,613,153	20,866	3,962,276	579,456	524,285
Insurance Examiners' Sick Leave	27,159	1,727	0	5,828	23,058	0
International Trade Show	23,660	45,810	0	49,978	120	19,372
Landsca[illegible] Architectural Council	15,258	18,005	0	1,413	6,546	25,304
Legal D[illegible]nse and Defender	130,914	420,092	0	368,249	12,569	170,188
Livesto[illegible] Brands	0	31,405	0	0	0	31,405
Livestock Dealer Law Enforcement & Administration	19,260	4,390	0	16,286	0	7,364
Livestock Sales and Markets Fees	17,839	17,025	0	487	0	34,377
Local Government Energy Conservation	2,650,235	258,562	0	1,165,234	18,689	1,724,874
Local Records Preservation	1,324,547	1,233,770	0	814,735	113,876	1,629,706
Lottery Enterprise	11,168,689	144,807,664	0	66,556,607	73,489,725	15,930,021
Mammograhy Fund	0	117,300	0	0	0	117,300
Manufactured Housing	322,897	354,327	0	166,813	44,590	4[illegible]1
Marketing Development	122,159	450,192	0	440,180	36,911	9[illegible]
MCSAP/Division of Transportation – Federal	165,859	320,612	0	260,454	50,473	175,544
Medical School Loan Repayment Program	10,500	0	0	0	0	10,500
Mental Health – PSD	123,599	0	100,000	3,416	220,183	0
Mental Health Central Supply	307,986	279	2,496,102	2,538,583	0	265,784
Mental Health Institution Gift Trust	2,188,610	3,012,938	15,075	1,035,529	1,154,491	3,026,603
Meramac–Onondaga State Parks	775,378	29,123	0	0	0	804,501
Merchandising Practices Revolving	1,108,472	562,234	0	398,464	32,584	1,239,658
Metallic Minerals Waste Management	32,804	31,297	0	12,629	9,564	41,908
Microfilming Service Revolving Trust	27,575	3,164	0	0	0	30,739

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Mined Land Reclamation	$ 1,218,865	615,527	0	246,647	51,413	1,536,332
Missouri Air Pollution Control	891,658	839,578	0	593,398	106,153	1,031,685
Missouri Breeders	67,728	2,447	0	5,000	0	65,175
Missouri Community College Job Training Program	102,748	1,826,164	0	1,928,912	0	0
Missouri Dental Board	598,615	527,206	0	408,058	148,710	569,053
Missouri Disaster	1,483	619,315	388,673	819,176	2,522	187,773
Missouri Health Care Providers	95,630	40,089	0	27,380	25,003	83,336
Missouri Horse Racing Commission	1,419	143	0	0	0	1,562
Missouri Job Development	3,173,811	28,327	3,500,000	4,127,895	0	2,574,243
Missouri Office of Prosecution Services	35,214	197,637	0	151,679	29,166	52,006
Missouri Prosecuting Attorneys	0	26,666	0	0	26,666	0
Missouri Prospective Teachers Loan	11,638	240	0	0	0	11,878
Missouri Public Health Services	0	283,364	0	7,819	0	275,545
Missouri Real Estate Commission	1,137,252	1,320,881	0	730,671	653,877	1,073,585
Missouri Rehabilitation Center	284,475	10,732,306	719,030	8,801,025	1,002,509	1,932,277
Missouri Veterans Homes	2,334,845	11,170,390	0	8,122,594	2,181,115	3,201,526
Mortgage Broker Administration	29,535	16,100	0	11,517	4,274	29,844
Motor Fuel Tax	19,223,285	646,068,528	0	91,551,903	553,303,767	20,436,143
Motor Vehicle Commission	762,987	888,096	0	638,132	147,849	865,102
Natural Resources Document Services	235,909	200,263	0	94,025	65,572	276,575
Nursing Loan Repayment	355,802	326,614	0	250,300	5,373	426,743
Office of Administration – Federal	73,472	2,207,089	0	2,191,507	79,947	9,107
Office of Administration Revolving Administrative Trust	3,486,926	8,723,768	43,616,947	48,663,242	2,006,768	5,157,631
Oil and Gas Remedial	7,190	0	0	0	0	7,190
Pansey Johnson–Travis Memorial State Gardens Trust	452,732	109,888	0	0	0	562,620
Pansey Johnson–Travis Stocks and Securities Trust	12,380	0	0	0	0	12,380
Parks Sales Tax	16,255,950	24,112,323	50	21,957,532	4,858,409	13,552,382
Petroleum Inspection	346,628	969,342	0	839,399	202,765	273,806
Petroleum Violation Escrow	26,631,730	3,854,881	2,840,659	3,708,875	3,261,601	26,356,794
Political Subdivision Reimbursement	0	2,963	0	0	2,963	0
Proceeds of Surplus Property Sales	368,485	708,501	1,043	944,615	11,658	121,756
Professional Registration Fees	132,262	1,120	1,681,661	1,092,753	592,915	129,375
Prosecuting and Circuit Attorneys' Retirement	1,318,627	546,254	0	36,423	0	1,828,458
Public Service Commission	1,779,770	9,498,385	0	7,528,745	2,756,697	992,713
Railroad Expense	29,602	413,124	0	331,151	82,034	29,541
Real Estate Appraisers	450,619	393,097	0	138,913	158,448	546,355

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Safe Drinking Water	$ 142,337	1,123,284	0	204,085	68,926	992,610
School District Trust	36,467,263	441,864,913	0	437,169,856	2,615,370	38,546,950
School for Blind Trust	187,730	916,515	0	999,777	0	104,468
School for Deaf Trust	1,727	15,205	0	12,205	0	4,727
School for the Blind – Federal	473,626	1,038,073	0	739,910	95,751	676,038
School for the Deaf – Federal	61,170	520,082	0	465,069	76,939	39,244
Scrap Tire Subaccount	1,303,964	1,515,876	0	418,539	142,832	2,258,469
Secretary of State Institution Gift Trust	1,096,748	91,370	0	55,332	322	1,132,464
Senate Revolving	29,872	28,743	0	0	0	58,615
Services to Victims	1,072,129	822,729	0	1,015,169	0	879,689
Smith Memorial Endowment	388,401	13,981	0	23,397	0	378,985
Social Security Contributions (O.A.S.D.H.I.)	102,381	0	85,191,805	85,191,805	0	102,381
Soil and Water Sales Tax	42,342,850	25,147,258	0	25,535,128	870,932	41,084,048
Solid Waste Management	9,541,259	6,770,841	0	5,356,993	235,384	10,719,723
Special Employment Security	5,343,333	555,211	167,400	965,265	15	5,100,664
State Auditor – Federal	603,724	366,903	0	62,996	13,583	894,048
State Auditor Revolving Trust	241,346	54,288	0	10,480	2,956	282,198
State Board of Architects, Engineers & Land Surveyors	701,601	734,200	0	447,675	225,886	762,240
State Board of Nursing	1,339,365	1,394,109	0	814,814	614,301	1,304,359
State Committee of Psychologists	330,186	273,909	0	138,327	97,586	368,182
State Emergency Management – Federal and Other	144,810	3,438,187	0	2,984,015	206,103	392,879
State Environmental Imp Authority	0	1,469	0	155	0	1,314
State Fair Fees	130,259	2,339,125	0	2,346,217	102,881	20,286
State Fair Trust	5,960	7,789	0	8,005	0	5,753
State Forensic Laboratory	173,977	250,000	0	237,660	0	186,317
State Guaranty Student Loan	29,385,781	33,303,060	0	29,269,675	219,661	33,199,505
State Highway Department Fund	3,944,744	157,593,652	362,661,087	218,526,920	298,629,501	7,043,062
State Land Survey Program	456,195	1,228,545	0	832,754	207,991	643,995
State Legal Expense	274,935	0	5,210,267	5,400,640	0	84,562
State Milk Board	475,163	1,581,861	0	1,583,530	15,904	457,590
State Parks Earnings	6,919,633	4,580,805	0	3,609,915	173,677	7,716,846
State Parks Revolving	29,158	93,845	174	105,076	3,389	14,712
State Public School	67,421	6,281,295	461,354	6,764,605	0	45,465
State Public Defender Federal & Other	18,353	154,300	0	120,009	29,185	23,459
State Retirement Contributions	0	0	171,952,265	171,952,265	0	0
State Road	39,206,293	386,635,576	415,522,539	743,732,866	20,948,486	76,683,056

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
State School Money	$ 16,176,655	55,079,923	1,145,461,837	1,195,427,282	557	21,290,576
State Schools Textbook	10,008	160,961	0	161,011	704	9,254
State Seminary	810	1,691,000	0	1,676,719	0	15,091
State Seminary Money	0	249,294	0	249,294	0	0
State Transportation	999,096	0	640,483	625,670	4,652	1,009,257
Statutory Revision	0	162,006	0	0	0	162,006
State Treasurer Institution Gift Trust	10,881	0	0	10,881	0	0
Supreme Court Federal and Other	10,400	223,000	0	153,730	17,017	62,653
Supreme Court Publications Revolving	42,050	83,720	0	28,884	48,250	48,636
Third State Bldg. Bond Interest & Sinking – Post Tax Act 1992	0	233,641	22,172,607	6,906,312	0	15,499,936
Third State Bldg. Bond Interest & Sinking – Post Tax Act 1991	7,230,695	276,273	8,047,793	7,086,869	0	8,467,892
Third State Bldg. Bond Interest & Sinking – Pre Tax Act 1986	48,648,902	1,594,262	26,263,197	36,586,252	12,080,924	27,839,185
Third State Bldg. Bond Interest & Sinking – Tax Act 1986	1,977,597	60,637	1,537,778	1,761,450	0	1,814,562
Third State Bldg. Pre Tax Act 1986	13,499,431	946,968	0	1,562,574	20	12,883,805
Third State Bldg. Trust	5,708,075	0	983,873	6,663,544	28,404	0
Third State Bldg. Trust Federal – Pre Tax Act 1986	5,026,392	21,274	26,712	2,077,101	985,327	2,011,950
Title XIX – Federal	60,570,218	1,161,354,838	0	1,219,900,399	11,470	2,013,187
Title XIX – Patient Placement – General Revenue	3,123,242	0	38,339,292	40,100,721	0	1,361,813
Tort Victims Compensation	3,488	51,945	0	0	0	55,433
Tourism Marketing	319	250	0	0	0	569
Uncompensated Care	53,384,216	230,364,732	3,955,723	287,704,671	0	0
Underground Storage Tank Insurance	9,290,033	14,514,497	0	801,546	42,460	22,960,524
Underground Storage Tank Regulation Program	173,428	253,515	0	135,682	53,847	237,414
Unemployment Compensation Administration	612,178	76,851,107	0	68,060,355	8,422,678	980,252
Veterans Trust	211,155	9,358	92,110	53,028	18,472	241,123
Video Instructional Development & Educational Opportunity	3,436,545	57,338	3,374,568	4,087,363	17,121	2,763,967
Vocational Rehabilitation – Federal	5	56,267,046	0	51,865,160	3,775,402	626,489
Wastewater Loan	364,687	35,186,128	7,106,270	42,194,800	204,665	257,620
Wastewater Loan Revolving Fund	0	35,107,454	0	0	0	35,107,454
Water Pollution Control – Pre Tax Act 1986	17,166,322	574,433	9,422,121	14,424,553	0	12,738,323
Water Pollution Control – Series A 1992 – 37E	0	15,330,865	480,706	5,162,666	4,367,812	6,281,093
Water Pollution Control – Series A 1991 – 37C	4,595,302	19,889	0	0	4,615,191	0
Water Pollution Control – Series A 1991 – 37E	3,202,514	16,650	0	0	3,219,164	0
Water Pollution Control – Series A 1992 – 37C	0	20,469,819	4,615,191	18,997,926	0	6,087,084
Water Pollution Control Bond and Interest – Series B 1987	924,750	28,293	715,975	823,800	0	845,218
Water Pollution Control Bond and Interest – Series A 1989	3,074,551	96,047	2,776,542	2,930,775	0	3,016,365

TREASURER OF THE STATE OF MISSOURI
FUND BALANCES
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Fund	Balance June 30, 1992	Receipts	Interagency Billings & Receipts By Transfer	Disbursements By Warrant	Interagency Billings & Disbursements By Transfer	Balance June 30, 1993
Water Pollution Control Bond and Interest – Series A 1991	$ 3,002,495	93,486	2,735,352	2,875,469	0	2,955,864
Water Pollution Control Bond and Interest – Series BC 1991	3,437,501	131,977	3,864,880	3,369,131	0	4,065,227
Water Pollution Control Bond and Interest – Series A 1992	0	76,702	3,673,625	1,016,000	0	2,734,327
Water Pollution Control Bond and Interest – Series B 1992	0	76,911	4,155,301	1,280,993	0	2,951,219
Water Pollution Permit Fee Subaccount	1,296,085	2,257,897	0	1,159,059	405,207	1,989,716
Water Well Drillers	95,973	280,832	0	243,197	64,723	68,885
Workers' Compensation	34,992,794	9,627,080	0	6,820,676	1,547,550	36,251,648
Workers' Compensation – Second Injury	8,304,032	50,398,770	640,960	10,626,590	51,467	48,665,705
Working Capital Revolving	8,373,947	12,536,624	3,475,906	17,410,093	1,028,279	5,948,105
TOTAL	$ 1,114,799,590	9,662,196,610	3,085,755,370	9,346,658,592	3,085,755,370	1,430,337,608

TREASURER OF THE STATE OF MISSOURI
GENERAL OBLIGATION BONDS
FOR YEAR ENDED JUNE 30, 1993

Unaudited

Bond Issue	Issue Date	Final Maturity Date	Interest Rate		Issued	Retired	Outstanding
Water Pollution Control Bonds: (a)							
Series A, 1972	July 1, 1972	June 1, 1997	.05% – 6.0%	$	20,000,000	15,325,000	4,675,000
Series A, 1974	March 1, 1974	February 1, 1999	5.0% – 5.6%		8,000,000	5,130,000	2,870,000
Series B, 1974	December 1, 1974	December 1, 1994	5.0% – 5.75%		15,000,000	12,600,000	2,400,000
Series A, 1977	June 1, 1977	April 1, 1997	3.5% – 5.5%		31,494,240	22,254,240	9,240,000
Series A, 1983 (c)	February 1, 1983	February 1, 1993	7.2% – 9.7%		20,000,000	20,000,000	0
Series A, 1986 (f)	July 15, 1986	August 1, 1996	6.75% – 9.25%		60,000,000	53,360,000	6,640,000
Series A, 1987**	August 1, 1987	August 1, 2009	5.75% – 7.75%		49,715,000	6,890,000	42,825,000
Series B, 1987 (d)	December 1, 1987	December 1, 1994	6.5% – 9.0%		35,000,000	33,510,000	1,490,000
Series A, 1989	September 1, 1989	September 1, 2014	6.4% – 8.9%		35,000,000	1,785,000	33,215,000
Series A, 1991	August 1, 1991	August 1, 2016	5.9% – 8.4%		35,000,000	555,000	34,445,000
Series B, 1991**	November 1, 1991	November 1, 2012	5.25% – 7.75%		17,435,000	75,000	17,360,000
Series C, 1991**	November 1, 1991	November 1, 2012	5.25% – 7.75%		33,575,000	150,000	33,425,000
Series A, 1992	August 1, 1992	August 1, 2017	5.0% – 7.5%		35,000,000	0	35,000,000
Series B, 1992 **	August 15, 1992	August 1, 2010	5.0% – 7.5%		50,435,000	0	50,435,000
Total Water Pollution Control Bonds				$	445,654,240	171,634,240	274,020,000
Third State Building Bonds: (b)							
Series A, 1983 (e)	February 1, 1983	February 1, 1993	7.2% – 9.7%		40,000,000	40,000,000	0
Series A, 1986 (g)	July 15, 1986	August 1, 1996	6.75% – 9.25%		325,000,000	289,045,000	35,955,000
Series A, 1987**	August 1, 1987	August 1, 2009	5.75% – 7.75%		170,115,000	23,570,000	146,545,000
Series B, 1987 (e)	December 1, 1987	December 1, 1994	6.5% – 9.0%		75,000,000	71,800,000	3,200,000
Series A, 1991**	November 1, 1991	November 1, 2012	5.25% – 7.75%		34,870,000	165,000	34,705,000
Series B, 1991**	November 1, 1991	November 1, 2012	5.25% – 7.75%		71,955,000	340,000	71,615,000
Series A, 1992**	August 15, 1992	August 1, 2010	5.0% – 7.5%		273,205,000	0	273,205,000
Total Third State Building Bonds				$	990,145,000	424,920,000	565,225,000
Total General Obligation Bonds				$	1,435,799,240	596,554,240	839,245,000

** Refunding Bonds

a The Water Pollution Control Bonds are used to provide funds for the protection of the environment through the control of water pollution. The total amount authorized for issuance is $625,000,000.

b Proceeds from the Third State Building Bonds are used to provide funds for improvements of State buildings and property. The total amount authorized for issuance is $600,000,000.

c Callable portions refunded with Series B, 1991.

d Callable portions refunded with Series C, 1991.

e Callable portions refunded with Series A, 1991.

f Callable portions refunded with Series B, 1992

g Callable portions refunded with Series A, 1991.

TREASURER OF THE STATE OF MISSOURI
TREASURY FUNDS INVESTED IN U.S. SECURITIES
JUNE 30, 1993

Unaudited

Fund	Investments	Amount
General Fund	Repurchase Agreements	$754,786,630
	U.S. Treasury Bills, Maturity Less Than Three Years	234,288,722
State Seminary Fund	Government Securities With Various Maturity Dates	3,626,500
State Public School Fund	Government Securities With Various Maturity Dates	11,833,520
Total		$1,004,535,372

TREASURER OF THE STATE OF MISSOURI
INVESTMENTS OF THE STATE TREASURER
JUNE 30, 1993

Unaudited

Investment		Amount
Time Deposits:		
General Fund	$	453,594,851
U.S. Securities:		
General Fund		234,288,722
General Repurchase Agreement		754,786,630
Other Investments:		
United Missouri Bank, Jefferson City (General Account)		8,161,704
United Missouri Bank, Jefferson City (Compensating Balance)		7,100,000
Central Bank, Jefferson City (General Account)		(133,251,172)
Central Bank, Jefferson City (Compensating Balance)		6,500,000
Boatmens Bank, St. Louis (Compensating Balance)		1,700,000
Boatmens Bank, St. Louis (Reg. Collection Account)		19,633,725
Central Bank, Jefferson City (Lottery Account)		3,268
Babler Memorial State Park		235,000 *
Confederate Memorial State Park		6,500
Pansy Johnson Travis		12,380
General Obligation Bonds Pool		77,566,000
Total	$	1,430,337,608

* $175,000 of the Babler Memorial State Park investments were called during Fiscal Year 1993. However, due to changes in personnel, these investments remained on the books of the State Treasurer at June 30, 1993. These securities were returned for payment on July 23, 1993.